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Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, July 06, 2006 To Thursday, July 06, 2006
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1416
APPLICANT:	SERRA COMMONS, LLC
PARCEL NO.:	0022 015
PARCEL ADDRESS:	0455 BEACH ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$33,631,513.00
APPLICANT'S OPINION:	$19,998,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1417
APPLICANT:	SERRA COMMONS, LLC
PARCEL NO.:	0022 015
PARCEL ADDRESS:	0455 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$34,388,917.00
APPLICANT'S OPINION:	$19,998,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
JUN 22 2006
Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0574
APPLICANT:	SERRA COMMONS, LLC
PARCEL NO.:	0022 015
PARCEL ADDRESS:	0455 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$35,076,693.00
APPLICANT'S OPINION:	$10,522,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0422
APPLICANT:	625 MARKET LP
PARCEL NO.:	3707 061
PARCEL ADDRESS:	0625 0631 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$16,298,718.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0504
APPLICANT:	SERRA COMMONS, LLC
PARCEL NO.:	0022 015
PARCEL ADDRESS:	0455 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$35,731,573.00
APPLICANT'S OPINION:	$10,719,400.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1189
APPLICANT:	3300 ENTERPRISE PARKWAY
PARCEL NO.:	0715 014
PARCEL ADDRESS:	1000 VANNESS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$20,780,867.00
APPLICANT'S OPINION:	$17,600,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1190
APPLICANT:	3300 ENTERPRISE PARKWAY
PARCEL NO.:	0715 016
PARCEL ADDRESS:	1000 VAN NESS AVENUE ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$23,378,475.00
APPLICANT'S OPINION:	$19,900,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0060
APPLICANT:	625 MARKET LP
PARCEL NO.:	3707 061
PARCEL ADDRESS:	0625 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$16,624,690.00
APPLICANT'S OPINION:	$12,000,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0295
APPLICANT:	SERRA COMMONS, LLC
PARCEL NO.:	0022 015
PARCEL ADDRESS:	0455 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$31,946,692.00
APPLICANT'S OPINION:	$9,583,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0878
APPLICANT:	DEVELOPERS DIVERSIFIED REALTY
PARCEL NO.:	0715 014
PARCEL ADDRESS:	1000 VANNESS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$21,196,484.00
APPLICANT'S OPINION:	$17,600,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0879
APPLICANT:	DEVELOPERS DIVERSIFIED REALTY
PARCEL NO.:	0715 016
PARCEL ADDRESS:	1000 VAN NESS AVENUE ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$23,846,043.00
APPLICANT'S OPINION:	$19,900,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0993
APPLICANT:	625 MARKET LP
PARCEL NO.:	3707 061
PARCEL ADDRESS:	0625 0631 MARKET ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$16,000,000.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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Lobbyist Registration and Reporting Requirements

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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ASSESSMENT APPEALS BOARD
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Agenda* / Notice of Assessment Appeals Board

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SF
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#1
7/10/06

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, July 10, 2006 To Monday, July 10, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1105
APPLICANT:	MASSACHUSETTS MUTUAL LIFE INC
PARCEL NO.:	0317 003
PARCEL ADDRESS:	403 0405 TAYLOR ST,
TOPIC:	
CURRENT ASSESSMENT:	$24,412,631.00
APPLICANT'S OPINION:	$12,250,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0780
APPLICANT:	STANFORD COURT HOTEL, LP
PARCEL NO.:	0255 001
PARCEL ADDRESS:	0901 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$62,798,232.00
APPLICANT'S OPINION:	$21,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0781
APPLICANT:	STANFORD COURT HOTEL, LP
PARCEL NO.:	0256 017
PARCEL ADDRESS:	0875 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,658,147.00
APPLICANT'S OPINION:	$1,116,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0830
APPLICANT:	GRAND HYATT S.F. GENERAL PARTNERSHIP
PARCEL NO.:	0295 016
PARCEL ADDRESS:	0345 STOCKTON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$150,809,618.00
APPLICANT'S OPINION:	$130,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1311
APPLICANT:	MASS. MUTUAL LIFEINS.
PARCEL NO.:	0317 003
PARCEL ADDRESS:	0403 0405 TAYLOR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$23,306,006.00
APPLICANT'S OPINION:	$19,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0249
APPLICANT:	COCOA DEVELOPMENT ASSOC/JMA PROPERTIES
PARCEL NO.:	2005400049
PARCEL ADDRESS:	0900 NORTH POINT ST, 0100
TOPIC:	Board to consider reopening the appeal that was previously denied for lack of appearance.
CURRENT ASSESSMENT:	$484,249.00
APPLICANT'S OPINION:	$53,661.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, July 10, 2006, 9:45 a.m.

Present: Diane Robinson and Carol Ruth Silver

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Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2005 unsecured property assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2005-0249	Cocoa Development Associates	Previously denied for lack of appearance; Board agreed to reopen the application for hearing on the merits of valuation

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1105	Massachusetts Mutual Life Ins.	Postponed
2004-1780	Stanford Court Hotel, LP	Postponed
2004-1781	Stanford Court Hotel, LP	Postponed
2004-0830	Grand Hyatt S.F. General Partners	Withdrawn
2004-1311	Massachusetts Mutual Life Ins.	Postponed

There being no further business, the Board, at the hour of 10:03 a.m., recessed to reconvene Tuesday, July 11, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator
Approved by the Board on Tuesday, July 11, 2006

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F
177
#1
7/10/06

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Monday, July 10, 2006 To Monday, July 10, 2006
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2000-0275
APPLICANT:	INDUSTRIAL INDEMNITY CORP./FREMONT COMPENSATION
PARCEL NO.:	2000400024
PARCEL ADDRESS:	0255 California St,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$5,083,750.00
APPLICANT'S OPINION:	$100,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0795
APPLICANT:	INDUSTRIAL INDEMNITY CORP./FREMONT COMPENSATION
PARCEL NO.:	2001200445
PARCEL ADDRESS:	0255 CALIFORNIA ST,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$5,043,786.00
APPLICANT'S OPINION:	$300,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

DATE POSTED
JUL 05 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0648
APPLICANT:	FREMONT COMPENSATION, INC. / FREMONT INDEMNITY
PARCEL NO.:	2002200455
PARCEL ADDRESS:	0255 CALIFORNIA ST,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$4,510,762.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1161
APPLICANT:	SPERLING, PETER
PARCEL NO.:	0985 011
PARCEL ADDRESS:	3450 WASHINGTON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$16,798,213.00
APPLICANT'S OPINION:	$4,199,553.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1163
APPLICANT:	SPERLING, PETER
PARCEL NO.:	0963 040
PARCEL ADDRESS:	2940 PACIFIC AV,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$7,550,891.00
APPLICANT'S OPINION:	$1,887,723.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1717
APPLICANT:	WONG, MEE
PARCEL NO.:	2362 047
PARCEL ADDRESS:	2318 2320 TARAVAL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,014,623.00
APPLICANT'S OPINION:	$0.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1718
APPLICANT:	WONG, MEE
PARCEL NO.:	2362 047
PARCEL ADDRESS:	2318 2320 TARAVAL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,034,914.00
APPLICANT'S OPINION:	$0.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1719
APPLICANT:	WONG, MEE
PARCEL NO.:	2362 047
PARCEL ADDRESS:	2318 2320 TARAVAL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,055,612.00
APPLICANT'S OPINION:	$0.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0529
APPLICANT:	CALIFORNIA PACIFIC MEDICAL CENTER
PARCEL NO.:	1015 001
PARCEL ADDRESS:	0401 Cherry St,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,676,603.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0530
APPLICANT:	SIERRA INDUSTRIES WEST, LP
PARCEL NO.:	3526 016
PARCEL ADDRESS:	0290 DIVISION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$6,244,338.00
APPLICANT'S OPINION:	$3,409,095.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0537
APPLICANT:	LI FAMILY LIVING TRUST
PARCEL NO.:	1507 033
PARCEL ADDRESS:	0518 38TH AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$827,190.00
APPLICANT'S OPINION:	$660,626.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0555
APPLICANT:	FOUR G. ENTERPRISES, LLC
PARCEL NO.:	3956 008
PARCEL ADDRESS:	0300 DE HARO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,936,423.00
APPLICANT'S OPINION:	$2,990,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0557
APPLICANT:	G. GIURLANI TRUST/ 251 RHODE ISLAND STREET, LLC
PARCEL NO.:	3937 002A
PARCEL ADDRESS:	1580 16TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$8,077,770.00
APPLICANT'S OPINION:	$5,500,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0591
APPLICANT:	WASHINGTON MUTUAL BANK
PARCEL NO.:	1524 036
PARCEL ADDRESS:	5655 GEARY BLVD,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,519,884.00
APPLICANT'S OPINION:	$1,200,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

16) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0592
APPLICANT:	WASHINGTON MUTUAL BANK
PARCEL NO.:	1779 040
PARCEL ADDRESS:	2323 2325 IRVING ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,752,661.00
APPLICANT'S OPINION:	$900,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

17) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0593
APPLICANT:	WASHINGTON MUTUAL BANK
PARCEL NO.:	2056 038
PARCEL ADDRESS:	1811 19TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,069,500.00
APPLICANT'S OPINION:	$1,500,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

18) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0594
APPLICANT:	WASHINGTON MUTUAL BANK
PARCEL NO.:	3654 019
PARCEL ADDRESS:	3998 24TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$952,449.00
APPLICANT'S OPINION:	$550,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

19) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0595
APPLICANT:	WASHINGTON MUTUAL BANK
PARCEL NO.:	6529 001
PARCEL ADDRESS:	2900 MISSION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,687,038.00
APPLICANT'S OPINION:	$800,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

20) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0596
APPLICANT:	WASHINGTON MUTUAL BANK
PARCEL NO.:	2931 010
PARCEL ADDRESS:	0098 W WEST PORTAL AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,924,201.00
APPLICANT'S OPINION:	$1,300,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

21) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0597
APPLICANT:	WASHINGTON MUTUAL BANK
PARCEL NO.:	2931 009
PARCEL ADDRESS:	0098 W WEST PORTAL AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,958,489.00
APPLICANT'S OPINION:	$1,300,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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SF
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#1
7/11/06

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, July 11, 2006 To Tuesday, July 11, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0609
APPLICANT:	WFC HOLDINGS CORPORATION
PARCEL NO.:	0239 026
PARCEL ADDRESS:	0464 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$94,336,541.00
APPLICANT'S OPINION:	$28,297,170.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0610
APPLICANT:	WFC HOLDINGS CORPORATION
PARCEL NO.:	0312 006
PARCEL ADDRESS:	0744 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$7,901,753.00
APPLICANT'S OPINION:	$2,369,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

DATE POSTED
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0516
APPLICANT:	WFC HOLDINGS CORPORATION
PARCEL NO.:	0239 026
PARCEL ADDRESS:	0464 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$90,857,630.00
APPLICANT'S OPINION:	$56,707,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0517
APPLICANT:	WFC HOLDINGS CORPORATION
PARCEL NO.:	0312 006
PARCEL ADDRESS:	0744 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$8,049,278.00
APPLICANT'S OPINION:	$2,418,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0536
APPLICANT:	160 SPEAR STREET, LLC
PARCEL NO.:	3717 010
PARCEL ADDRESS:	0160 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$37,030,259.00
APPLICANT'S OPINION:	$23,980,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0537
APPLICANT:	160 SPEAR STREET, LLC
PARCEL NO.:	3717 011
PARCEL ADDRESS:	0160 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$37,030,259.00
APPLICANT'S OPINION:	$23,980,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0538
APPLICANT:	160 SPEAR STREET, LLC
PARCEL NO.:	3717 005
PARCEL ADDRESS:	0160 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,137,079.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1313
APPLICANT:	APPLE COMPUTER, INC
PARCEL NO.:	0327 025
PARCEL ADDRESS:	,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$24,863,476.00
APPLICANT'S OPINION:	$6,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1318
APPLICANT:	BROWN BREW LLC
PARCEL NO.:	3747 006
PARCEL ADDRESS:	0355 0375 FREMONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,513,204.00
APPLICANT'S OPINION:	$4,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1347
APPLICANT:	AMB PIER 1, LLC c/o AMB PROPERTY CORP.
PARCEL NO.:	2004702722
PARCEL ADDRESS:	,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$24,049,195.00
APPLICANT'S OPINION:	$23,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1455
APPLICANT:	METROPOLITAN STEVEDORE COMPANY
PARCEL NO.:	2004204394
PARCEL ADDRESS:	PIER 35 & PIER 94 , 0000
TOPIC:	
CURRENT ASSESSMENT:	$3,863,645.00
APPLICANT'S OPINION:	$510,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1456
APPLICANT:	METROPOLITAN STEVEDORE COMPANY
PARCEL NO.:	2004701368
PARCEL ADDRESS:	PIER 35 MA-002 ,
TOPIC:	
CURRENT ASSESSMENT:	$273,856.00
APPLICANT'S OPINION:	$80,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1457
APPLICANT:	METROPOLITAN STEVEDORE COMPANY
PARCEL NO.:	2004702451
PARCEL ADDRESS:	PIER-35/13062,
TOPIC:	
CURRENT ASSESSMENT:	$3,184.00
APPLICANT'S OPINION:	$1,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0282
APPLICANT:	CEP SPEAR STREET INVESTORS, LLC
PARCEL NO.:	3717 005
PARCEL ADDRESS:	0160 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,199,820.00
APPLICANT'S OPINION:	$2,316,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

16) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0283
APPLICANT:	CEP SPEAR STREET INVESTORS, LLC
PARCEL NO.:	3717 010
PARCEL ADDRESS:	160 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$37,770,863.00
APPLICANT'S OPINION:	$27,342,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0284
APPLICANT:	CEP SPEAR STREET INVESTORS, LLC
PARCEL NO.:	3717 011
PARCEL ADDRESS:	0160 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$37,770,863.00
APPLICANT'S OPINION:	$27,342,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, July 11, 2006, at 9:54 a.m.

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Present: Diane Robinson, Carol Ruth Silver and Gordon Huseby

Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0609	WFC Holdings Corp:	Submitted
2004-0516	WFC Holdings Corp:	Submitted

The following listed applicant for change in the assessed valuation of property affecting the 2004 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2004-1313	Apple Computer, Inc.	Denied-No Show (2 to 1 vote, with member Carol Ruth Silver dissenting)

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0610	WFC Holdings Corporation	Withdrawn
2004-0517	WFC Holdings Corporation	Withdrawn
2004-0536	160 Spear Street, LLC	Postponed
2004-0537	160 Spear Street, LLC	Postponed
2004-0538	160 Spear Street, LLC	Postponed
2004-1318	Brown Brew LLC	Withdrawn
2004-1347	AMB Pier1, LLC	Withdrawn
2004-1455	Metropolitan Stevedore Comp	Withdrawn
2004-1456	Metropolitan Stevedore Comp	Withdrawn

2004-1457	Metropolitan Stevedore Comp	Withdrawn
2005-0282	CEP Spear Street Investors,	Postponed
2005-0283	CEP Spear Street Investors,	Postponed
2005-0284	CEP Spear Street Investors,	Postponed

There being no further business, the Board, at the hour of 11:55 a.m., recessed to reconvene Wednesday, July 12, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board July 12, 2006

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, JULY 11, 2006
12:00 PM

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1. Public Comment on any agenda item.

2. Closed session with legal counsel to continue deliberating the valuation and drafting findings of fact for the following application (pursuant to Revenue and Taxation code sections 1605.4):

APPLICATION:	**2004-1430**
APPLICANT:	HMH PROPERTIES, INC.
PARCEL NO.:	0257 012
PARCEL ADDRESS:	0600 STOCKTON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$172,141,574.00
RECOMMENDED VALUE AT HEARING:	$114,150,000.00
APPLICANT'S REVISED OPINION OF VALUE:	$101,547,153.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, July 11, 2006, at 12:22 p.m.

Present: Alec Lambie, Diane Robinson and Carol Ruth Silver

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Quorum present

Chairperson: Carol Ruth Silver, Presiding

With no public present for comment, the Board went into closed session at the hour of 12:26 p.m. to deliberate the valuation of the below listed applications affecting the 2004 tax roll year.

At the hour of 1:12 p.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-1430	HMH Properties, Inc. dba Ritz-Carlton Hotel	A.V.Lowered by the Board, but higher than Assessor's recommended value at hearing

There being no further business, the Board, at the hour of 1:16 p.m. recessed to reconvene Wednesday, July 12, 2006, at 9:30 p.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board July 12, 2006

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, July 12, 2006 To Wednesday, July 12, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1071
APPLICANT:	MIRIWA CENTER INVESTMENTS
PARCEL NO.:	0161 051
PARCEL ADDRESS:	0728 PACIFIC AVE, 201
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,267,684.00
APPLICANT'S OPINION:	$2,083,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1072
APPLICANT:	MIRIWA CENTER INVESTMENTS
PARCEL NO.:	0161 082
PARCEL ADDRESS:	0728 PACIFIC AVE, 1
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,488,129.00
APPLICANT'S OPINION:	$662,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
JUL 05 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1797
APPLICANT:	755 SANSOME ASSOCIATES LP
PARCEL NO.:	0175 029
PARCEL ADDRESS:	0755 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$12,304,980.00
APPLICANT'S OPINION:	$7,841,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0841
APPLICANT:	STEPHENS SEPARATE PROPERTY TRUST
PARCEL NO.:	0632 011
PARCEL ADDRESS:	2110 SCOTT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,026,857.00
APPLICANT'S OPINION:	$2,080,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1374
APPLICANT:	NASHASHIBI LTD.
PARCEL NO.:	3705 008
PARCEL ADDRESS:	0816 0818 MISSION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,103,194.00
APPLICANT'S OPINION:	$842,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1382
APPLICANT:	MIRIWA CENTER INVESTMENTS
PARCEL NO.:	0161 082
PARCEL ADDRESS:	0728 PACIFIC AVE, 1
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,515,911.00
APPLICANT'S OPINION:	$607,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1384
APPLICANT:	FAIDI LIVING TRUST
PARCEL NO.:	0175 033
PARCEL ADDRESS:	0888 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,714,737.00
APPLICANT'S OPINION:	$2,286,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1388
APPLICANT:	TOY REAL ESTATE INVESTMENT CO. I LLC
PARCEL NO.:	3721 025
PARCEL ADDRESS:	0171 02ND ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,765,810.00
APPLICANT'S OPINION:	$1,906,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1389
APPLICANT:	JAKES, ANDREW
PARCEL NO.:	3729 004
PARCEL ADDRESS:	0230 0236 08TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,037,340.00
APPLICANT'S OPINION:	$815,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, July 12, 2006 To Wednesday, July 12, 2006
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0764
APPLICANT:	EASTOPEN, INC. dba RAMADA HOTEL
PARCEL NO.:	3701 059
PARCEL ADDRESS:	1215 1231 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$41,765,441.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0939
APPLICANT:	GAP, INC.
PARCEL NO.:	8721 011
PARCEL ADDRESS:	5500 TERRY A. FRANCOIS BL,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$44,374,012.00
APPLICANT'S OPINION:	$20,500,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1120
APPLICANT:	JCF PROPERTIES LLC
PARCEL NO.:	3715 025
PARCEL ADDRESS:	0141 SITUS TO BE ASSIGNED ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$29,516,105.00
APPLICANT'S OPINION:	$15,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1131
APPLICANT:	290 SUTTER LIMITED PARTNERS
PARCEL NO.:	0287 014
PARCEL ADDRESS:	0290 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$14,647,828.00
APPLICANT'S OPINION:	$8,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1640
APPLICANT:	HOWE, CHARLES
PARCEL NO.:	0222 056
PARCEL ADDRESS:	1150 SACRAMENTO ST, 203
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$1,430,762.00
APPLICANT'S OPINION:	$800,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, July 12, 2006, at 9:33 a.m.

Present: Peter Fatooh, Gordon Huseby and Carol Ruth Silver

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Quorum present

Chairperson: Carol Ruth Silver, Presiding

With the following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, Chairperson Silver disclosed a potential conflict of interest resulting from the applicants' representative, Protax, LLC, having previously represented Chair Silver in assessment appeal matters for property in San Francisco.

Following an open discussion with the parties and the administrator, and upon a discussion between the administrator and the Board's legal counsel, Chairperson Silver recused herself from the proceedings. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-1071	Miriwa Center Investments	The Board agreed to reschedule the hearing before a new, 3-member board panel.
2003-1072	Miriwa Center Investments	Same as above.
2003-1797	755 Sansome Asscíates, LP	Same as above.
2004-1382	Miriwa Center Investments	Same as above.
2004-1384	Faidi Living Trust	Same as above.

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-1841	Stephens Separate Trust	Withdrawn
2004-1374	Nashashibi, Ltd.	Withdrawn
2004-1388	Toy Real Estate Investments	Postponed
2004-1389	Andrew Jakes	Withdrawn

RECESS

There being no further business, the Board, at the hour of 11:28 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:42 p.m.

Present: Peter Fatooh, Gordon Huseby and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-1120	JCF Properties LLC	Continued
2004-1131	290 Sutter Limit ed Partners	A.V.Lowered (Assessor) (2 to 1 vote, with Mr.Huseby dissenting)

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-0764	Eastopen, Inc.	Postponed
2004-0939	Gap, Inc.	Withdrawn
2004-1640	Charles Howe	Withdrawn

There being no further business, the Board, at the hour of 4:10 p.m., recessed to reconvene Thursday, July 13, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, July 19, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, July 13, 2006 To Friday, July 14, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0786
APPLICANT:	FORTY-FIVE FREMONT ASSOCIATES
PARCEL NO.:	3710 019
PARCEL ADDRESS:	0045 FREMONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$182,089,442.00
APPLICANT'S OPINION:	$140,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0285
APPLICANT:	FORTY-FIVE FREMONT ASSOCIATES
PARCEL NO.:	3710 019
PARCEL ADDRESS:	0045 FREMONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$185,731,230.00
APPLICANT'S OPINION:	$140,000,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, July 13, 2006 at 9:45 a.m.

Present: Peter Fatooh, Gordon Huseby and Alec Lambie

Quorum present

Chairperson: Alec Lambie

Certified Court Reporter Present

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The following listed applicant for change in the assessed valuation of property affecting the 2004 And 2005 assessment roll being present, the Board heard evidence and testimony from the parties in support of the agreed-upon value for the 2004 roll year.

On a 2-1 vote (member Huseby dissented), the Board went into closed session at the hour of 10:37 a.m., to hear testimony from applicant's representative, Craig Becker, which involved confidential, trade secret data. At the hour of 10:45 a.m., the Board reconvened in open session and continued hearing testimony and evidence regarding the agreed-upon value.

At the hour of 11:22 a.m. the Board went back into closed session to deliberate on the agreed-upon value. The Board reconvened in open session at the hour of 11:36 a.m. and took certain action, as specified under this date, on the original of the respective applications:

APPEAL NO.	NAME	DISPOSITION
2004-0786	Forty-Five Fremont Associates	Agreed-Upon Value Denied; continued to 7/14/06 for full evidentiary hearing.
2005-0285	Forty-Five Fremont Associates	Agreed-Upon Value Denied; continued to 7/14/06 for full evidentiary hearing.

RECESS

There being no further business, the Board, at the hour of 11:46 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Gordon Huseby and Alec Lambie

Quorum present

Chairperson: Alec Lambie

Deputy City Attorney Marie Blits

With no public present for comment, the Board went into closed session at the hour of 1:43 p.m. to consulate with legal counsel in preparation for the July 14, 2006 evidentiary hearing on valuation of the below listed applications affecting the 2004 and 2005 tax roll years:

At the hour of 2:24 p.m. the Board reconvened in open session and took no action, as specified under this date, on the original of the respective application:

APPEAL NO.	NAME	DISPOSITION
2004-0786	Forty-Five Fremont Associates	No Action Taken
2005-0285	Forty-Five Fremont Associates	No Action Taken

There being no further business, the Board, at the hour of 2:26 p.m., recessed to reconvene Friday, July 14, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, July 19, 2006

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, July 14, 2006 at 9:32 a.m.

Present: Peter Fatooh, Gordon Huseby and Alec Lambie

Quorum present

Chairperson: Alec Lambie

Deputy City Attorney Marie Blits

Certified Court Reporter Present

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The following listed applicant for change in the assessed valuation of property affecting the 2004 And 2005 assessment roll being present, the Board commenced evidentiary hearing on the roll years at issue.

At the hour of 10:08 a.m. the Board went into closed session to hear confidential, trade secret testimony from John A. Pierre, Asset Manager for the subject property. The Board reconvened in open session at the hour of 10:45 a.m. and continued hearing testimony and evidence regarding the roll years at issue. The Board then took certain action, as specified under this date, on the original of the respective applications:

APPEAL NO.	NAME	DISPOSITION
2004-0786	Forty-Five Fremont Associates	A.V. Lowered by the Board,but higher then the Assessor's recommended value; decision on a 2-1 vote; with member Huseby dissenting to a higher value.
2005-0285	Forty-Five Fremont Associates	A.V. Lowered to Assessor's recommended value on a 2-1 vote, with member Huseby dissenting to a higher value.

There being no further business, the Board, at the hour of 11:33 a.m., recessed to reconvene Tuesday, July 18. 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, July 19, 2006

Phone (415) 554-6778
FAX (415) 554-6775
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E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, JULY 18, 2006
9:30 AM

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1. Public Comment on any agenda item.

2. Closed session with legal counsel to review, discuss and consider the parties' proposed settlement agreement for current litigation (Superior Court Case No. 06-506010) regarding the Assessment Appeals Board's decision on the below listed applications:(pursuant to Property Tax Rule 301):

A.	APPLICATION:	2003-0001
	APPLICANT:	CHINA BASIN BALLPARK COMPANY, LLC
	PARCEL NO.:	2002980690
	PARCEL ADDRESS:	GIANTS BALLPARK AT CHINA BASIN
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$337,719,998.00
	APPLICANT'S OPINION:	$200,000,000.00
	TAXABLE YEAR:	2002
	APPEAL TYPE:	Possessory Interest
	ROLL TYPE:	ESCAPE
B.	APPLICATION:	2003-0002
	APPLICANT:	CHINA BASIN BALLPARK COMPANY, LLC
	PARCEL NO.:	2002980689
	PARCEL ADDRESS:	GIANTS BALLPARK AT CHINA BASIN
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$331,098,037.00
	APPLICANT'S OPINION:	$200,000,000.00
	TAXABLE YEAR:	2001
	APPEAL TYPE:	Possessory Interest
	ROLL TYPE:	ESCAPE

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C.	APPLICATION:	2003-1096
	APPLICANT:	CHINA BASIN BALLPARK COMPANY, LLC
	PARCEL NO.:	2003704723
	PARCEL ADDRESS:	GIANTS BALLPARK AT CHINA BASIN ,
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$344,474,398.00
	APPLICANT'S OPINION:	$200,000,000.00
	TAXABLE YEAR:	2003
	APPEAL TYPE:	Possessory Interest
	ROLL TYPE:	REGULAR
	ROLL TYPE:	REGULAR

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Pre-Hearing Conference
Room 406, City Hall
Tuesday, July 18, 2006
11:00 AM

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) PRE-HEARING CONFERENCE to discuss and review the parties' proposed methodology and assumptions to be used at the evidentiary hearing scheduled on July 31, 2006 for the following applications, and to discuss future scheduling of same applications.

A.	APPLICATION:	2004-1015
	APPLICANT:	CHINA BASIN BALLPARK COMPANY LLC
	PARCEL NO.:	2004701825
	PARCEL	GIANTS BALLPARK AT CHINA BASIN ,
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$351,363,886.00
	APPLICANT'S	$180,000,000.00
	TAXABLE YEAR:	2004
	APPEAL TYPE:	Possessory Interest
	ROLL TYPE:	REGULAR
B.	APPLICATION:	2005-0841
	APPLICANT:	CHINA BASIN BALLPARK COMPANY LLC
	PARCEL NO.:	2005701693
	PARCEL	GIANTS BALLPARK AT CHINA BASIN ,
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$358,391,163.00
	APPLICANT'S	$160,000,000.00
	TAXABLE YEAR:	2005
	APPEAL TYPE:	Possessory Interest
	ROLL TYPE:	REGULAR

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Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, July 19, 2006 To Wednesday, July 19, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0499
APPLICANT:	CNET NETWORKS, INC.
PARCEL NO.:	2003208468
PARCEL ADDRESS:	00000235 02ND ST,
TOPIC:	
CURRENT ASSESSMENT:	$35,639,064.00
APPLICANT'S OPINION:	$17,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0578
APPLICANT:	SC HOTEL PARTNERS, LLC c/o Hardin Capital, Inc.
PARCEL NO.:	0305 009
PARCEL ADDRESS:	0550 GEARY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$23,929,200.00
APPLICANT'S OPINION:	$7,178,042.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
JUL 12 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0579
APPLICANT:	SC HOTEL PARTNERS, LLC c/o Hardin Capital, Inc.
PARCEL NO.:	0305 008
PARCEL ADDRESS:	0542 GEARY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,080,800.00
APPLICANT'S OPINION:	$624,240.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0505
APPLICANT:	SC HOTEL PARTNERS, LLC c/o Hardin Capital, Inc.
PARCEL NO.:	0305 009
PARCEL ADDRESS:	0550 GEARY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$24,375,957.00
APPLICANT'S OPINION:	$7,312,800.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0506
APPLICANT:	SC HOTEL PARTNERS, LLC c/o Hardin Capital, Inc.
PARCEL NO.:	0305 008
PARCEL ADDRESS:	0542 GEARY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,119,648.00
APPLICANT'S OPINION:	$636,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0684
APPLICANT:	BRE - SANSOME, LLC c/o MCCARTHY COOK & COMPANY
PARCEL NO.:	0238 006
PARCEL ADDRESS:	0350 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$26,214,752.00
APPLICANT'S OPINION:	$17,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1231
APPLICANT:	CNET NETWORKS
PARCEL NO.:	2004207590
PARCEL ADDRESS:	00000235 02ND ST,
TOPIC:	
CURRENT ASSESSMENT:	$29,938,149.00
APPLICANT'S OPINION:	$15,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1366
APPLICANT:	EISHAUS INVESTMENTS
PARCEL NO.:	3707 004
PARCEL ADDRESS:	0036 0040 02ND ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,088,104.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0280
APPLICANT:	SC HOTEL PARTNERS, LLC c/o Hardin Capital, Inc.
PARCEL NO.:	0305 008
PARCEL ADDRESS:	0542 GEARY ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$2,162,040.00
APPLICANT'S OPINION:	$1,000,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0281
APPLICANT:	SC HOTEL PARTNERS, LLC c/o Hardin Capital, Inc.
PARCEL NO.:	0305 009
PARCEL ADDRESS:	0550 GEARY ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$24,863,475.00
APPLICANT'S OPINION:	$11,999,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0468
APPLICANT:	CNET NETWORKS, INC.
PARCEL NO.:	2005207073
PARCEL ADDRESS:	00000235 02ND ST,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$27,430,355.00
APPLICANT'S OPINION:	$13,000,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0756
APPLICANT:	EISHAUS INVESTMENTS
PARCEL NO.:	3707 004
PARCEL ADDRESS:	0036 0040 02ND ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,189,864.00
APPLICANT'S OPINION:	$3,700,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, July 19, 2006 To Wednesday, July 19, 2006
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0807
APPLICANT:	MONTGOMERY LANDS INC.
PARCEL NO.:	0239 013
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$733,193.00
APPLICANT'S OPINION:	$400,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0808
APPLICANT:	MONTGOMERY LANDS INC.
PARCEL NO.:	0239 014
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$45,770,518.00
APPLICANT'S OPINION:	$25,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0809
APPLICANT:	MONTGOMERY LANDS INC.
PARCEL NO.:	0239 012
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$467,977.00
APPLICANT'S OPINION:	$200,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0759
APPLICANT:	MONTGOMERY LANDS, INC.
PARCEL NO.:	0239 012
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$452,276.00
APPLICANT'S OPINION:	$200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0760
APPLICANT:	MONTGOMERY LANDS, INC.
PARCEL NO.:	0239 013
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$746,881.00
APPLICANT'S OPINION:	$200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0761
APPLICANT:	MONTGOMERY LANDS, INC.
PARCEL NO.:	0239 014
PARCEL ADDRESS:	456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$46,625,052.00
APPLICANT'S OPINION:	$21,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0782
APPLICANT:	MASSACHUSETTS MUTUAL LIFE INSURANCE CO.
PARCEL NO.:	3741 032
PARCEL ADDRESS:	0201 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$75,671,452.00
APPLICANT'S OPINION:	$39,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0854
APPLICANT:	MASSACHUSETTS MUTUAL LIFE INS.
PARCEL NO.:	3741 032
PARCEL ADDRESS:	0201 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$77,218,215.00
APPLICANT'S OPINION:	$55,800,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, July 19, 2006, at 9:50 a.m.

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Present: Peter Fatooh, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0578	SC Hotel Partners, LLC	A.V. Lowered (Assessor)
2003-0579	SC Hotel Partners, LLC	A.V. Lowered (Assessor)
2004-1366	Eishaus Investments	A.V. Lowered (Assessor)
2005-0756	Eishaus Investments	A.V. Lowered (Assessor)

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0499	CNET Networks, Inc.	Postponed
2004-0505	SC Hotel Partners, LLC	Withdrawn
2004-0506	SC Hotel Partners, LLC	Withdrawn
2004-0684	BRE-Sansome, LLC	Withdrawn
2004-1231	CNET Networks, Inc.	Postponed
2005-0280	SC Hotel Partners, LLC	Withdrawn
2005-0281	SC Hotel Partners, LLC	Withdrawn
2005-0468	CNET Networks, Inc.	Postponed

RECESS

There being no further business, the Board, at the hour of 12:02 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter Fatooh, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2003 and 2004 assessment roll being present and heard, the Board heard evidence and testimony in support of the agreed-upon value between the parties for the below listed applications.

By a 2-1 vote, with member Robinson dissenting, the Board declined to accept the agreed-upon value. The Board then instructed the Administrator to invite Assessor Phil Ting to appear before the board panel to answer questions regarding the Assessor's office methodology for valuing Prop 8 appeals for properties held for longer than seven years and how it relates specifically to the subject property at issue. After which, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0807	Montgomery Lands, Inc.	Continued
2003-0808	Montgomery Lands, Inc.	Continued
2003-0809	Montgomery Lands, Inc.	Continued
2004-0759	Montgomery Lands, Inc.	Continued
2004-0760	Montgomery Lands, Inc.	Continued
2004-0761	Montgomery Lands, Inc.	Continued

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-0782	Massachusetts Mutual Life Ins	Postponed
2005-0854	Massachusetts Mutual Life Ins	Postponed

There being no further business, the Board, at the hour of 3:15 p.m., recessed to reconvene Thursday, July 20, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board July 31, 2006

Phone (415) 554-6778
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TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
THURSDAY, JULY 20, 2006
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

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1. Public Comment on any agenda item.

2. Closed session to deliberating the valuation for the following application (pursuant to Revenue and Taxation code sections 1605.4):

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A) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0609
APPLICANT:	WFC HOLDINGS CORPORATION
PARCEL NO.:	0239 026
PARCEL ADDRESS:	0464 CALIFORNIA ST,
TOPIC:	Decline in Value
ASSESSOR'S RECOMMENDED VALUE:	$75,100,000
APPLICANT'S REVISED OPINION:	$70,200,000
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGU

DATE POSTED
JUL 12 2006
Assessment Appeals Board

B) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0516
APPLICANT:	WFC HOLDINGS CORPORATION
PARCEL NO.:	0239 026
PARCEL ADDRESS:	0464 CALIFORNIA ST,
TOPIC:	Decline in Value
ASSESSOR'S RECOMMENDED VALUE:	$80,000,000
APPLICANT'S REVISED OPINION:	$74,500,000
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, July 20, 2006 at 9:42 a.m.

Present: Gordon Huseby, Diane Robinson and Carol Ruth Silver

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Quorum present

Chairperson: Carol Ruth Silver, Presiding

With no public present for comment, the Board went into closed session at the hour of 9:46 a.m. to deliberate the valuation of the below listed applications affecting the 2003 and 2004 tax roll years.

At the hour of 11:24 a.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0609	WFC Holdings Corporation	A.V. Lowered to Assessor's recommended value by a 2-1 vote; member Huseby dissents for no change to the roll value
2004-0516	WFC Holdings Corporation	A.V. Lowered to Assessor's recommended value by a 2-1 vote; member Huseby dissents for no change to the roll value

There being no further business, the Board, at the hour of 11:35 a.m. recessed to reconvene Monday, July 24, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, August 14, 2006

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E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, July 20, 2006 To Thursday, July 20, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1091
APPLICANT:	EOP - 301 HOWARD STREET LLC
PARCEL NO.:	3738 011
PARCEL ADDRESS:	0301 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$72,213,066.00
APPLICANT'S OPINION:	$36,050,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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JUL 13 2006
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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1020
APPLICANT:	EOP - 301 HOWARD STREET LLC
PARCEL NO.:	3738 011
PARCEL ADDRESS:	0301 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$73,561,283.00
APPLICANT'S OPINION:	$36,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
JUL 12 2006
Assessment Appeals Board

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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Agenda* / Notice of Assessment Appeals Board

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#1
7/20/06

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Thursday, July 20, 2006 To Thursday, July 20, 2006
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1706
APPLICANT:	WALTER, ROSS
PARCEL NO.:	5625 011
PARCEL ADDRESS:	0060 GATES ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$600,600.00
APPLICANT'S OPINION:	$38,252.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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Assessment Appeals Board

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Lobbyist Registration and Reporting Requirements

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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F
977
#1
7/24/06

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, July 24, 2006 To Monday, July 24, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0570
APPLICANT:	BASS HOTELS INTERNATIONAL LTD
PARCEL NO.:	0255 002
PARCEL ADDRESS:	1 Nob Hill,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$57,329,458.00
APPLICANT'S OPINION:	$21,496,397.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0392
APPLICANT:	SFH ASSOCIATES, LP
PARCEL NO.:	0255 002
PARCEL ADDRESS:	1 Nob Hill,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$58,399,798.00
APPLICANT'S OPINION:	$17,518,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
JUL 17 2006
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, July 24, 2006 To Monday, July 24, 2006
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1120
APPLICANT:	JCF PROPERTIES LLC
PARCEL NO.:	3715 025
PARCEL ADDRESS:	0141 SITUS TO BE ASSIGNED ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$29,516,105.00
ASSESSOR'S RECOMMENDED VALUE:	$22,900,000
APPLICANT'S OPINION:	$15,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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SF
A77
#1
7/27/06

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, July 27, 2006 To Friday, July 28, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0435
APPLICANT:	SLT REALTY LP C/O STARWOOD HOTELS & RESORTS
PARCEL NO.:	3722 081
PARCEL ADDRESS:	0185 0187 03RD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$136,852,172.00
APPLICANT'S OPINION:	$68,500,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0226
APPLICANT:	SLT REALTY LP C/O STARWOOD HOTELS & RESORTS
PARCEL NO.:	3722 081
PARCEL ADDRESS:	0185 0187 03RD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$135,704,779.00
APPLICANT'S OPINION:	$68,614,359.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
JUL 17 2006
Assessment Appeals Board

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, July 27, 2006, at 9:43 a.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

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Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2004 and 2005 assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-0435	SLT Realty dba W Hotel	Submitted
2005-0226	SLT Realty dba W Hotel	Continued to 7/28/06

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene Friday, July 28, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board July 31, 2006

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, July 28, 2006, at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

Deputy City Attorney Dorji Roberts

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The following listed applicant for change in the assessed valuation of property affecting the 2005 assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2005-0226	SLT Realty dba W Hotel	Submitted

There being no further business, the Board, at the hour of 11:27 a.m., recessed to reconvene Monday, July 31, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board July 31, 2006

FAXED

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E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
MONDAY, JULY 31, 2006
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

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1. Public Comment on any agenda item.

2. Closed session with legal counsel to deliberate valuation and to commence drafting the findings fact for the below listed applications (pursuant to Revenue and Taxation code section 1605.4):

A) APPLICATION: 2004-0435

APPLICANT:	SLT REALTY, LP
PARCEL NO.:	3722 081
PARCEL ADDRESS:	0185 - 0187 03RD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$133,043,901.00
ASSESSOR'S RECOMMENDED VALUE AT HEARING:	$120,600,000
APPLICANT'S REVISED OPINION:	$96,200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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DATE POSTED
JUL 28 2006
Assessment Appeals Board

B) APPLICATION: 2005-0226

APPLICANT:	SLT REALTY, LP
PARCEL NO.:	3722 081
PARCEL ADDRESS:	0185 - 0187 03RD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$135,704,779.00
ASSESSOR'S RECOMMENDED VALUE AT HEARING:	No change to the current assessment.
APPLICANT'S REVISED OPINION:	$104,500,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, July 31, 2006 at 9:47 a.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

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AUG 18 2006

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Quorum present

Chairperson: Alec Lambie, Presiding

With no public present for comment, the Board went into closed session at the hour of 9:52 a.m. to deliberate the valuation of the below listed applications affecting the 2004 and 2005 tax roll years.

At the hour of 10:38 a.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-0435	SLT Realty dba W Hotel	A.V. Lowered (Board)
2005-0226	SLT Realty dba W Hotel	A.V. Lowered (Board)

There being no further business, the Board, at the hour of 10:48 a.m. recessed to reconvene Thursday, August 3, 2006, at 9:00 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, August 14, 2006

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Agenda* / Notice of Assessment Appeals Board

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SF
A77
#1
7/31/06

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, July 31, 2006 To Thursday, August 3, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1015
APPLICANT:	CHINA BASIN BALLPARK COMPANY LLC
PARCEL NO.:	2004701825
PARCEL ADDRESS:	GIANTS BALLPARK AT CHINA BASIN,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$351,363,886.00
APPLICANT'S OPINION:	$180,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0841
APPLICANT:	CHINA BASIN BALLPARK COMPANY LLC
PARCEL NO.:	2005701693
PARCEL ADDRESS:	GIANTS BALLPARK AT CHINA BASIN,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$358,391,163.00
APPLICANT'S OPINION:	$160,000,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

DATE POSTED
JUL 17 2006
Assessment Appeals Board

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Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
THURSDAY, AUGUST 3, 2006
9:00 AM

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---

1. Public Comment on any agenda item.

2. Closed session with legal counsel to review, consider and take possible action on the Assessor's written response (dated July 24, 2006) to the Assessment Appeals Board's July 20, 2006 request for additional information regarding Prop 8 reductions to value as they apply to the following applications (pursuant to Property Tax Rule 313):

A) APPLICATION: 2003-0807

APPLICANT:	MONTGOMERY LANDS INC.
PARCEL NO.:	0239 013
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$733,193.00
APPLICANT'S OPINION:	$400,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

B) APPLICATION: 2003-0808

APPLICANT:	MONTGOMERY LANDS INC.
PARCEL NO.:	0239 014
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$45,770,518.00
APPLICANT'S OPINION:	$25,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

C) APPLICATION: 2003-0809

APPLICANT:	MONTGOMERY LANDS INC.
PARCEL NO.:	0239 012
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$467,977.00
APPLICANT'S OPINION:	$200,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

D) APPLICATION: 2004-0759

APPLICANT:	MONTGOMERY LANDS, INC.
PARCEL NO.:	0239 012
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$452,276.00
APPLICANT'S OPINION:	$200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

E) APPLICATION: 2004-0760

APPLICANT:	MONTGOMERY LANDS, INC.
PARCEL NO.:	0239 013
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$746,881.00
APPLICANT'S OPINION:	$200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

F) APPLICATION: 2004-0761

APPLICANT:	MONTGOMERY LANDS, INC.
PARCEL NO.:	0239 014
PARCEL ADDRESS:	456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$46,625,052.00
APPLICANT'S OPINION:	$21,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

SPECIAL MEETING OF THE ASSESSMENT APPEALS BOARD

JOINT MEETING OF
ASSESSMENT APPEALS BOARDS NO. 1 AND 2
PURSUANT TO ADMINISTRATIVE CODE SECTION 2B.6

FRIDAY, AUGUST 4, 2006
9:30 A.M.
CITY HALL, ROOM 406

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1. Roll Call.

2. Selection of a Chairperson for the Joint Meeting.

3. Public Comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Boards).

4. Introduction, discussion and possible action on proposed amendments to SF Administrative Code § 2B.13(b), Duties and Operations, by:

   A. Increasing the jurisdiction of Board No. 2 enabling it to hear applications for secured and unsecured property assessed *at $50,000,000 or less*, rather than the current jurisdiction for property assessed at less than $20,000,000. The same exclusions (possessory interests and real property located within blocks 1 through 876, inclusive, or Blocks 3701 through 3899, inclusive) would apply.

   B. Changing the jurisdiction of Board No. 2 enabling it to also hear applications for *all residential property consisting of 4 units or less, regardless of the property location*

➢ **See Attachment "Item 4" - Proposed Amendments to SF Admin Code § 2B.13(b).**

5. Introduction, discussion and possible action to modify Chapter 5, Section 21 of the AAB Local Procedural Rules, changing the time period that an applicant can file a written request for reconsideration of denial due to lack of appearance by *reducing the period within which to request reconsideration from 60 days to 30 days* of the notification of denial. (See Resolution 948-97 and a Motion adopted 10/6/97 under file 129-97-1.)

   ➢ **See Attachment "Item 5" – Proposed Modification to Chapter 5, Section 21, of the AAB Local Procedural Rules"**

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Assessment Appeals Board

6. Discussion and possible action on implementing Pre-Hearing Conferences for Non-Compliance to Assessor's written request for information made pursuant to Revenue and Taxation Code § 441.

7. Update by Marie Blits, Deputy City Attorney, on legal issues pertaining to or affecting the Assessment Appeals Board.

8. Update by the Assessor's office on policies and procedures pertaining to or affecting the Assessment Appeals Board.

   A. Discussion regarding commercial properties that have been held for an extended period of time, where the current Prop 8 values are either at or close to the originally enrolled, base year value.

9. Open discussion regarding other local procedures, rules or matters effecting the Assessment Appeals Board.

10. Public Comment (for items *not on the agenda*, but under the jurisdiction of the Board).

11. Adjournment.

SUNSHINE / ETHICS TRAINING

IMMEDIATELY FOLLOWING THE JOINT BOARD MEETING, THERE WILL BE A VIEWING OF THE ETHICS AND SUNSHINE VIDEO TAPE THAT MEETS THE TRAINING REQUIREMENTS OF AB1234 AND THE S.F. SUNSHINE ORDINANCE FOR 2005/2006. THIS TRAINING SESSION WILL BE TWO HOURS, AS REQUIRED BY AB1234, SO ATTENDANCE IS REQUIRED FOR THE FULL LENGTH OF THE VIDEO. IF YOU ARE UNABLE TO STAY FOR THE TRAINING, THE VIDEO CAN BE ACCESSED ON-LINE TO VIEW INDIVIDUALLY. PLEASE NOTE THAT YOU MUST COMPLETE THIS TRAINING BY THE END OF DECEMBER.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the Special Joint Meeting of Assessment Appeals Boards Number 1 and Number 2 for the City and County of San Francisco on Friday, August 4, 2006 at the hour of 9:37 a.m.

1. Roll Call.

Present:	Board 1	Board 2
	Peter Fatooh	Adrienne Lacau
	Alec Lambie	Mervin Conlan
	Diane Robinson	Richard Lee
	Carol Ruth Silver	John McGary
	Hayes Miles, Alternate	Margaret Ruxton
		Donna Crowder, Alternate
		Joseph Tham, Alternate

Also Present: Deputy City Attorneys Marie Blits and Dorji Roberts

- Quorum Present

2. Selection of a Chairperson for the Joint Meeting.

- ACTION: THE BOARD VOTED CAROL RUTH SILVER TO SERVE AS CHAIRPERSON FOR THIS MEETING.

3. Public Comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Boards).

  - Troy Van Dogen of Morrison & Foerster spoke on three items: (a) Allocation of hearing time for cases presented to the Assessment Appeals Board: (b) Pre-hearing Conferences; and (c) Duplicative applications.

- ACTION: THE ADMINISTRATOR WAS INSTRUCTED TO ADDRESS MR. VAN DOGEN'S CONCERNS AND PROVIDE RECOMMENDATIONS BACK TO THE BOARD.

- Alex Tharayil, Chief Assistant Assessor for San Francisco County, gave comment on agenda items #4 and #5.

- Randy Burns of Paradigm Tax Group gave comment on agenda item #5.

- Peter Kanter of Morrison & Foerster gave comment on agenda item #5.

➢ The Board acknowledged other individuals in attendance, including Gloria Young, Louisa Mendoza, and Arthur Tom.

4. Introduction, discussion and possible action on proposed amendments to SF Administrative Code § 2B.13(b), Duties and Operations, by:

A. Increasing the jurisdiction of Board No. 2 enabling it to hear applications for secured and unsecured property assessed *at $50,000,000 or less*, rather than the current jurisdiction for property assessed at less than $20,000,000. The same exclusions (possessory interests and real property located within blocks 1 through 876, inclusive, or Blocks 3701 through 3899, inclusive) would apply.

B. Changing the jurisdiction of Board No. 2 enabling it to also hear applications for *all residential property consisting of 4 units or less, regardless of the property location*.

➢ ACTION: THE BOARD AMENDED THE PROPOSED CHANGES TO ALSO EXCLUDE FROM BOARD NO. 2 JURISDICTION, REAL PROPERTY WITHIN BLOCKS 8700 THROUGH 8800 FOR THE MISSION BAY DEVELOPMENT PROJECT. [8-1 VOTE; MEMBER CONLAN DISSENTS]

➢ ACTION: THE BOARD APPROVED THE PROPOSED CHANGES, AS AMENDED, TO SF ADMINISTRATIVE CODE § 2B.13(B). [8-1 VOTE; MEMBER CONLAN DISSENTS]

5. Introduction, discussion and possible action to modify Chapter 5, Section 21 of the AAB Local Procedural Rules, changing the time period that an applicant can file a written request for reconsideration of denial due to lack of appearance by *reducing the period within which to request reconsideration from 60 days to 30 days* of the notification of denial.

➢ ACTION: THE BOARD APPROVED THE PROPOSED CHANGE TO CHAPTER 5, SECTION 21 OF THE AAB LOCAL PROCEDURAL RULES. [8-1 VOTE; MEMBER SILVER DISSENTS]

6. Discussion and possible action on implementing Pre-Hearing Conferences for Non-Compliance to Assessor's written request for information made pursuant to Revenue and Taxation Code § 441.

➢ NO ACTION TAKEN.

7. Update by Marie Blits, Deputy City Attorney, on legal issues pertaining to or affecting the Assessment Appeals Board.

   ➢ NO UPDATES TO REPORT.

8. Update by the Assessor's office on policies and procedures pertaining to or affecting the Assessment Appeals Board.

   A. Discussion regarding commercial properties that have been held for an extended period of time, where the current Prop 8 values are either at or close to the originally enrolled, base year value.

   ➢ NO ACTION TAKEN. CHIEF ASSISTANT ASSESSOR, ALEX THARAYIL, ADDRESSED THE BOARD AND ANSWERED QUESTIONS ON BEHALF OF THE ASSESSOR'S OFFICE.

9. Open discussion regarding other local procedures, rules or matters effecting the Assessment Appeals Board.

   ➢ NO DISCUSSION ON THIS ITEM.

10. Public Comment (for items *not on the agenda*, but under the jurisdiction of the Board).

   ▪ Mark Ong of Independent Tax Representatives gave comment on agenda item #8.

There being no further business before the Joint Board, at the hour of 11:05 a.m., the Joint Board adjourned until the next scheduled Joint Board Meeting.

Gloria L. Young
Clerk of the Board

Dawn P. Duran
Administrator

Approved by Board No. 1 on October 26, 2006
Approved by Board No. 2 on November 1, 2006

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ASSESSMENT APPEALS BOARD
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San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, August 08, 2006 To Wednesday, August 09, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0823
APPLICANT:	ONE CALIFORNIA STREET PARTNERS c/o SHORENSTEIN REALTY
PARCEL NO.:	0264 004
PARCEL ADDRESS:	0001 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$147,238,953.00
APPLICANT'S OPINION:	$125,201,756.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0271
APPLICANT:	ONE CALIFORNIA STREET PARTNERS c/o SHORENSTEIN REALTY
PARCEL NO.:	0264 004
PARCEL ADDRESS:	0001 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$150,173,081.00
APPLICANT'S OPINION:	$125,195,141.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
AUG 0 1 2006
Assessment Appeals Board

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Lobbyist Registration and Reporting Requirements

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, August 8, 2006 at 9:42 a.m.

Present: Hayes Miles, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Certified Court Reporter

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8/8/06

Following public comment from Randy Burns of Paradigm Tax Group, and with the below listed applicant for change in the assessed valuation of property affecting the 2004 tax roll year being present, the Board heard evidence and testimony in support of the agreed-upon value between the parties for the below listed application. The Board then took action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2004-0823	One California Street Partners	Agreed-Upon Value Approved; (A.V. Lowered-Assessor)
2005-0271	One California Street Partners	Postponed

There being no further business, the Board, at the hour of 11:06 a.m., recessed to reconvene Thursday, August 10, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board August 10, 2006

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ASSESSMENT APPEALS BOARD
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Agenda* / Notice of Assessment Appeals Board

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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8/9/06

Assessment Appeals Board 2 Hearing
Room 408, City Hall
Wednesday, August 09, 2006 To Wednesday, August 09, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0491
APPLICANT:	LEEMAH PROPERTY, INC.
PARCEL NO.:	2003201190
PARCEL ADDRESS:	1088 SANSOME ST, 0000
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$3,185,587.00
APPLICANT'S OPINION:	$400,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0753
APPLICANT:	LEE MAH ELECTRONICS
PARCEL NO.:	2004201313
PARCEL ADDRESS:	1088 SANSOME ST, 0000
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$2,717,974.00
APPLICANT'S OPINION:	$1,200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1059
APPLICANT:	SHURGARD STORAGE CENTERS, INC.
PARCEL NO.:	4347A003
PARCEL ADDRESS:	2090 EVANS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,269,897.00
APPLICANT'S OPINION:	$8,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1321
APPLICANT:	L.F GEORGE PROPERTIES CORP.
PARCEL NO.:	1465 007
PARCEL ADDRESS:	6900- 6930 GEARY BLVD,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$11,812,476.00
APPLICANT'S OPINION:	$3,531,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1340
APPLICANT:	GENERAL ELECTRIC COMPANY d/b/a NBC INTERNET INC.
PARCEL NO.:	2004400301
PARCEL ADDRESS:	0225 BUSH ST, 2100
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$17,698,954.00
APPLICANT'S OPINION:	$5,813,597.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1392
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	2004200053
PARCEL ADDRESS:	0001 SOUTH VAN NESS AVE,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$805,019.00
APPLICANT'S OPINION:	$80,502.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1396
APPLICANT:	BANK OF AMERICA
PARCEL NO.:	2004200102
PARCEL ADDRESS:	1455 MARKET ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$9,093,234.00
APPLICANT'S OPINION:	$3,700,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1479
APPLICANT:	RITE AID CORPORATION
PARCEL NO.:	2004900317
PARCEL ADDRESS:	VARIOUS LOCATIONS,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$6,063,743.00
APPLICANT'S OPINION:	$1,000,000.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1480
APPLICANT:	RITE AID CORPORATION
PARCEL NO.:	2004900316
PARCEL ADDRESS:	VARIOUS LOCATIONS,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$6,537,430.00
APPLICANT'S OPINION:	$1,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1655
APPLICANT:	TRADER JOES CO
PARCEL NO.:	2004900611
PARCEL ADDRESS:	VARIOUS LOCATIONS,
TOPIC:	Other
CURRENT ASSESSMENT:	$1,048,028.00
APPLICANT'S OPINION:	$484,490.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1656
APPLICANT:	TRADER JOES CO
PARCEL NO.:	2004900612
PARCEL ADDRESS:	VARIOUS LOCATIONS,
TOPIC:	Other
CURRENT ASSESSMENT:	$1,912,546.00
APPLICANT'S OPINION:	$938,270.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1657
APPLICANT:	TRADER JOES CO
PARCEL NO.:	2004900610
PARCEL ADDRESS:	VARIOUS LOCATIONS,
TOPIC:	Other
CURRENT ASSESSMENT:	$1,323,536.00
APPLICANT'S OPINION:	$610,960.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1658
APPLICANT:	TRADER JOES CO
PARCEL NO.:	2004990137
PARCEL ADDRESS:	VARIOUS LOCATIONS,
TOPIC:	Other
CURRENT ASSESSMENT:	$1,943,649.00
APPLICANT'S OPINION:	$923,730.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1659
APPLICANT:	TRADER JOES CO
PARCEL NO.:	2004990138
PARCEL ADDRESS:	VARIOUS LOCATIONS,
TOPIC:	Other
CURRENT ASSESSMENT:	$1,939,351.00
APPLICANT'S OPINION:	$937,460.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, August 10, 2006 To Friday, August 11, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0828
APPLICANT:	SHC EMBARCADERO, LLC
PARCEL NO.:	0234 017
PARCEL ADDRESS:	0005 THE EMBARCADERO,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$187,300,632.00
APPLICANT'S OPINION:	$50,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0861
APPLICANT:	SHC EMBARCADERO, LLC
PARCEL NO.:	0234 017
PARCEL ADDRESS:	0005 THE EMBARCADERO,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$193,444,665.00
APPLICANT'S OPINION:	$52,398,021.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, August 10, 2006 at 9:45 a.m.

Present: Hayes Miles, Diane Robinson and Stephen Wasserman

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Quorum present

Chairperson: Diane Robinson, Presiding

With the below listed applicant for change in the assessed valuation of property affecting the 2004 and 2005 tax roll years being present, the Board heard evidence and testimony in support of an agreed-upon value between the parties for the below listed applications. The Board then took action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2004-0828	SHC Embarcadero, LLC dba Hyatt Regency	Agreed-Upon Value Approved; (A.V. Lowered-Assessor)
2005-0861	SHC Embarcadero, LLC dba Hyatt Regency	Agreed-Upon Value Approved; (A.V. Lowered-Assessor)

There being no further business, the Board, at the hour of 10:47 a.m., recessed to reconvene Monday, August 14, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, August 14, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, August 14, 2006 To Monday, August 14, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0374
APPLICANT:	BANK OF CANTON
PARCEL NO.:	0227 048
PARCEL ADDRESS:	0555 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$54,358,709.00
APPLICANT'S OPINION:	$45,300,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DOCUMENTS DEPT.
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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1328
APPLICANT:	GAP- BANANA REPUBLIC
PARCEL NO.:	3769 002A
PARCEL ADDRESS:	0001 HARRISON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$45,881,640.00
APPLICANT'S OPINION:	$23,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
AUG 0 8 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0174
APPLICANT:	BANK OF CANTON
PARCEL NO.:	0227 048
PARCEL ADDRESS:	0555 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$55,406,360.00
APPLICANT'S OPINION:	$27,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1062
APPLICANT:	TRANSCONTINENTAL MAJESTIC CORP.
PARCEL NO.:	0673 005
PARCEL ADDRESS:	1500 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$6,407,109.00
APPLICANT'S OPINION:	$2,637,145.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1129
APPLICANT:	GAP, INC.
PARCEL NO.:	3769 002A
PARCEL ADDRESS:	0001 HARRISON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$46,799,272.00
APPLICANT'S OPINION:	$23,399,636.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0791
APPLICANT:	BANK OF CANTON / UNITED COMMERCIAL BANK
PARCEL NO.:	0227 048
PARCEL ADDRESS:	0555 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$56,037,114.00
APPLICANT'S OPINION:	$46,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1242
APPLICANT:	TRANSCONTINENTAL MAJESTIC CORP
PARCEL NO.:	0673 005
PARCEL ADDRESS:	1500 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$6,487,603.00
APPLICANT'S OPINION:	$4,100,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1348
APPLICANT:	BP 150 CALIFORNIA STREET, LLC
PARCEL NO.:	0236 019
PARCEL ADDRESS:	0150 CALIFORNIA,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$76,172,314.00
APPLICANT'S OPINION:	$60,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1397
APPLICANT:	GAP, INC.
PARCEL NO.:	3769 002A
PARCEL ADDRESS:	0001 HARRISON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$47,673,013.00
APPLICANT'S OPINION:	$24,500,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0711
APPLICANT:	GAP, INC.
PARCEL NO.:	3769 002A
PARCEL ADDRESS:	0001 HARRISON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$48,626,472.00
APPLICANT'S OPINION:	$24,000,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0773
APPLICANT:	BANK OF CANTON
PARCEL NO.:	0227 048
PARCEL ADDRESS:	0555 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$57,157,856.00
APPLICANT'S OPINION:	$28,500,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

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In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, August 14, 2006, at 9:40 a.m.

Present: Gordon Huseby, Alec Lambie and Hayes Miles

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-1129	Gap Inc.	A.V. Lowered to Assessor's recommended value by a 2 to 1 vote; member Huseby dissents for no change to the roll value
2004-1348	BP 150 California Street, LLC	A.V. Lowered (Assessor)
2004-1397	Gap Inc.	A.V. Lowered to Assessor's recommended value by a 2 to 1 vote; member Huseby dissents for no change to the roll value

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The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0374	Bank of Canton	Postponed
2002-1328	Gap-Banana Republic	Postponed
2003-0174	Bank of Canton	Postponed
2003-1062	Transcontinental Majestic Co.	Withdrawn
2004-0791	Bank of Canton	Postponed
2004-1242	Transcontinental Majestic Co.	Withdrawn
2005-0711	Gap, Inc.	Postponed
2005-0773	Bank of Canton	Postponed

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene Tuesday, August 15, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board August 15, 2006

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, August 15, 2006 To Tuesday, August 15, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1361
APPLICANT:	FEDERAL RESERVE BANK
PARCEL NO.:	3712 025
PARCEL ADDRESS:	0101 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$161,974,306.00
APPLICANT'S OPINION:	$135,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0762
APPLICANT:	FEDERAL RESERVE BANK
PARCEL NO.:	3712 025
PARCEL ADDRESS:	0101 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$171,500,060.00
APPLICANT'S OPINION:	$150,000,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
AUG 08 2006
Assessment Appeals Board

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, August 15, 2006 at 9:37 a.m.

Present: Alec Lambie, Hayes Miles and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

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8/15/06

The following listed applicant for change in the assessed valuation of property affecting the 2004 and 2005 assessment rolls being present, the Board heard evidence and testimony in support of an agreed-upon value between the parties for the below listed application(s). The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-1361	Federal Reserve Bank	AV Lowered (Assessor)
2005-0762	Federal Reserve Bank	Postponed

There being no further business, the Board, at the hour of 10:32 a.m., recessed to reconvene Wednesday, August 16, 2006 at 9:30 a.m.

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Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board August 22, 2006

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, August 17, 2006 To Thursday, August 17, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1059
APPLICANT:	PATRIOT AMERICAN HOSPITALITY INC.
PARCEL NO.:	3705 021
PARCEL ADDRESS:	0067 0081 05TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$11,288,122.00
APPLICANT'S OPINION:	$7,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1060
APPLICANT:	PATRIOT AMERICAN HOSPITALITY INC.
PARCEL NO.:	3705 023
PARCEL ADDRESS:	0085 0099 05TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$6,583,508.00
APPLICANT'S OPINION:	$5,310,264.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

DATE POSTED
AUG 08 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1850
APPLICANT:	SPERLING, PETER
PARCEL NO.:	0069 005
PARCEL ADDRESS:	2323 HYDE ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$14,000,000.00
APPLICANT'S OPINION:	$4,666,666.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1160
APPLICANT:	SPERLING, PETER
PARCEL NO.:	0069 005
PARCEL ADDRESS:	2323 HYDE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$14,000,000.00
APPLICANT'S OPINION:	$3,500,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1162
APPLICANT:	SPERLING, PETER
PARCEL NO.:	0963 039
PARCEL ADDRESS:	2845 BROADWAY,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$25,466,750.00
APPLICANT'S OPINION:	$6,366,688.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1163
APPLICANT:	SPERLING, PETER
PARCEL NO.:	0963 040
PARCEL ADDRESS:	2940 PACIFIC AV,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$7,550,891.00
APPLICANT'S OPINION:	$1,887,723.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1238
APPLICANT:	CONCORD INTERNATIONAL LANDS LTD.
PARCEL NO.:	0503 030
PARCEL ADDRESS:	2775 VAN NESS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$10,200,916.00
APPLICANT'S OPINION:	$7,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1239
APPLICANT:	COMFORT CALIFORNIA, INC
PARCEL NO.:	0503 097
PARCEL ADDRESS:	2775V VAN NESS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$254,356.00
APPLICANT'S OPINION:	$200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1163
APPLICANT:	SPERLING, PETER
PARCEL NO.:	0963 040
PARCEL ADDRESS:	2940 PACIFIC AV,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$7,550,891.00
APPLICANT'S OPINION:	$1,887,723.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1238
APPLICANT:	CONCORD INTERNATIONAL LANDS LTD.
PARCEL NO.:	0503 030
PARCEL ADDRESS:	2775 VAN NESS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$10,200,916.00
APPLICANT'S OPINION:	$7,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1239
APPLICANT:	COMFORT CALIFORNIA, INC
PARCEL NO.:	0503 097
PARCEL ADDRESS:	2775V VAN NESS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$254,356.00
APPLICANT'S OPINION:	$200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1261
APPLICANT:	YHB San Francisco
PARCEL NO.:	3705 021
PARCEL ADDRESS:	0067 0081 05TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$11,498,870.00
APPLICANT'S OPINION:	$6,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1262
APPLICANT:	YHB San Francisco
PARCEL NO.:	3705 023
PARCEL ADDRESS:	0085 0099 05TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$6,139,220.00
APPLICANT'S OPINION:	$4,786,195.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1444
APPLICANT:	VENTAS REALTY, LP
PARCEL NO.:	0278 019
PARCEL ADDRESS:	1359 PINE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$11,360,889.00
APPLICANT'S OPINION:	$7,501,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0612
APPLICANT:	KINDRED NURSING CENTERS WEST, LLC
PARCEL NO.:	0278 019
PARCEL ADDRESS:	1359 PINE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$11,588,105.00
APPLICANT'S OPINION:	$8,386,157.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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Room 406, City Hall
Thursday, August 17, 2006 To Thursday, August 17, 2006
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0896
APPLICANT:	ALHAMBRA ASSOCIATES
PARCEL NO.:	0242 013
PARCEL ADDRESS:	0770 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$6,765,605.00
APPLICANT'S OPINION:	$4,638,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0897
APPLICANT:	Golden Gate & FILLMORE ASSOCIATES
PARCEL NO.:	0755 002
PARCEL ADDRESS:	1101 1123 FILLMORE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,103,932.00
APPLICANT'S OPINION:	$2,133,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0898
APPLICANT:	McALPIN APARTMENTS, LLC
PARCEL NO.:	0285 003
PARCEL ADDRESS:	0427 0439 STOCKTON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,182,411.00
APPLICANT'S OPINION:	$3,561,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1322
APPLICANT:	LOUIE, SINCLAIR & MAY CHAN, TRSTEE
PARCEL NO.:	0162 012
PARCEL ADDRESS:	1122 1128 GRANT AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,284,953.00
APPLICANT'S OPINION:	$1,470,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1323
APPLICANT:	LOUIE 1992 FAMILY TRUST THE
PARCEL NO.:	0225 004
PARCEL ADDRESS:	0725 GRANT AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,668,940.00
APPLICANT'S OPINION:	$3,208,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1324
APPLICANT:	LOUIE FAMILY TRUST
PARCEL NO.:	0226 040
PARCEL ADDRESS:	0742 0756 GRANT AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,891,973.00
APPLICANT'S OPINION:	$2,674,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1493
APPLICANT:	ZIMMERMAN REVOCABLE TRUST
PARCEL NO.:	0536 013
PARCEL ADDRESS:	2450 UNION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,011,232.00
APPLICANT'S OPINION:	$1,205,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1496
APPLICANT:	HARRY H. ANDREWS, III TRUST
PARCEL NO.:	0298 010
PARCEL ADDRESS:	0650 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,059,026.00
APPLICANT'S OPINION:	$824,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1635
APPLICANT:	NG, MEI, TRUST
PARCEL NO.:	0591 017
PARCEL ADDRESS:	2007 PACIFIC AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,914,141.00
APPLICANT'S OPINION:	$766,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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8/21/06

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, August 21, 2006 To Thursday, August 24, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1349
APPLICANT:	BOSTON PROPERTIES, INC.
PARCEL NO.:	0230 028
PARCEL ADDRESS:	0001 THE EMBARCADERO,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$298,684,893.00
APPLICANT'S OPINION:	$280,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1350
APPLICANT:	BOSTON PROPERTIES, INC.
PARCEL NO.:	0231 023
PARCEL ADDRESS:	0002 THE EMBARCADERO,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$280,239,220.00
APPLICANT'S OPINION:	$268,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1351
APPLICANT:	BOSTON PROPERTIES, INC.
PARCEL NO.:	0232 016
PARCEL ADDRESS:	0003 THE EMBARCADERO,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$281,105,933.00
APPLICANT'S OPINION:	$265,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1352
APPLICANT:	BOSTON PROPERTIES, INC.
PARCEL NO.:	0233 044
PARCEL ADDRESS:	0004 THE EMBARCADERO,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$346,437,367.00
APPLICANT'S OPINION:	$335,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1353
APPLICANT:	BOSTON PROPERTIES, INC.
PARCEL NO.:	0233 045
PARCEL ADDRESS:	0004V THE EMBARCADERO,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,307,923.00
APPLICANT'S OPINION:	$3,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, August 21, 2006, at 9:36 a.m.

Present: Hayes Miles, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

Deputy City Attorney Marie Blits

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8/21/06

The following listed applicant for change in the assessed valuation of property affecting the 2004 assessment roll being present, the Board heard evidence and testimony from applicant's representative, Ted Bayer, followed by applicant's witness, Steve Colvin, Sr. VP of property management. The Board then heard the assessor's cross-examination of Mr. Colvin

The Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-1349	Boston Properties, Inc.	Continued to 1:30 p.m.
2004-1350	Boston Properties, Inc.	Withdrawn
2004-1351	Boston Properties, Inc.	Continued to 1:30 p.m.
2004-1352	Boston Properties, Inc.	Withdrawn
2004-1353	Boston Properties, Inc.	Withdrawn

RECESS

The Board, at the hour of 11:56 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:32 p.m.

Present: Hayes Miles, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

Deputy City Attorney Marie Blits

With the same parties present from the morning session, the Board continued to hear Mr. Bayer's testimony and evidence on behalf of the applicant, followed byAssessor's cross-examination of Mr. Bayer. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-1349	Boston Properties, Inc.	Continued to 8/22/06
2004-1351	Boston Properties, Inc.	Continued to 8/22/06

There being no further business, the Board, at the hour of 3:26 p.m., recessed to reconvene Tuesday, August 22, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board August 22, 2006

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, August 22, 2006, at 9:32 a.m.

Present: Hayes Miles, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

Deputy City Attorney Marie Blits

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The following listed applicant for change in the assessed valuation of property affecting the 2004 assessment roll being present, the Board heard evidence and testimony from the Assessor's office, followed by cross-examination by the applicant's representative. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-1349	Boston Properties, Inc.	Submitted
2004-1351	Boston Properties, Inc.	Submitted

There being no further business, the Board, at the hour of 11:42 a.m., recessed to reconvene Wednesday, August 23, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, September 11, 2006

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E-MAIL: AAB@sfgov.org

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
WEDNESDAY, AUGUST 23, 2006
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

---

1. Public Comment on any agenda item.

2. Closed session with legal counsel to finalize and issue findings of fact, as requested by the applicant, for the below listed application (pursuant to Revenue and Taxation code section 1605.4):

A) APPLICATION: 2003-0134

APPLICANT:	SYLVIA SABEL
PARCEL NO.:	0322 006B
PARCEL ADDRESS:	0430 HYDE ST,
TOPIC:	Change of Ownership/Incorrect Value
ASSESSMENT APPEALED:	$2,902,205.00
APPLICANT'S OPINION:	$2,735,000.00
BOARD DECISION:	$2,852,205.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

DATE POSTED
AUG 22 2006
Assessment Appeals Board

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, August 23, 2006 at 9:35 a.m.

Present: Hayes Miles and Diane Robinson

Quorum present

Chairperson: Diane Robinson, Presiding

Marie Blits

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8/23/06

With no public present for comment, the Board went into closed session at the hour of 9:41 a.m. with legal counsel to review, edit and finalize the Board's findings of fact for the below listed application affecting the 2001 supplemental assessment roll.

At the hour of 11:47 a.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2003-0134	Sylvia Sabel	Issued Findings of Fact

There being no further business, the Board, at the hour of 11:50 a.m. recessed to reconvene Monday, August 28, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board September 7, 2006

Phone (415) 554-6778
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E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
MONDAY, AUGUST 28, 2006
9:30 AM

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---

1. Public Comment on any agenda item.

2. Closed session with legal counsel to deliberate valuation and to commence drafting the findings fact for the below listed applications (pursuant to Revenue and Taxation code section 1605.4):

A) APPLICATION: 2004-1349

APPLICANT:	BOSTON PROPERTIES, INC.
PARCEL NO.:	0230 028
PARCEL ADDRESS:	0001 THE EMBARCADERO,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$298,684,893.00
APPLICANT'S REVISED OPINION:	$287,857,273.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

B) APPLICATION: 2004-1351

APPLICANT:	BOSTON PROPERTIES, INC.
PARCEL NO.:	0232 016
PARCEL ADDRESS:	0003 THE EMBARCADERO,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$281,105,933.00
APPLICANT'S REVISED OPINION:	$275,547,719.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, August 29, 2006 To Tuesday, August 29, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0807
APPLICANT:	MONTGOMERY LANDS INC.
PARCEL NO.:	0239 013
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$733,193.00
APPLICANT'S OPINION:	$400,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0808
APPLICANT:	MONTGOMERY LANDS INC.
PARCEL NO.:	0239 014
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$45,770,518.00
APPLICANT'S OPINION:	$25,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
AUG 22 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0809
APPLICANT:	MONTGOMERY LANDS INC.
PARCEL NO.:	0239 012
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$467,977.00
APPLICANT'S OPINION:	$200,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0759
APPLICANT:	MONTGOMERY LANDS, INC.
PARCEL NO.:	0239 012
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$452,276.00
APPLICANT'S OPINION:	$200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0760
APPLICANT:	MONTGOMERY LANDS, INC.
PARCEL NO.:	0239 013
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$746,881.00
APPLICANT'S OPINION:	$200,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0761
APPLICANT:	MONTGOMERY LANDS, INC.
PARCEL NO.:	0239 014
PARCEL ADDRESS:	0456 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$46,625,052.00
APPLICANT'S OPINION:	$21,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, August 29, 2006 at 9:48 a.m.

Present: Peter Fatooh, Diane Robinson and Carol Ruth Silver

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Quorum present

Chairperson: Carol Ruth Silver, Presiding

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The following listed applicant for change in the assessed valuation of property affecting the 2003 and 2004 assessment rolls being present, the Board continued hearing evidence and testimony in support of the previous agreed-upon value between the parties for the below listed applications.

At the hour of 11:25 a.m. the Board went into closed session with legal counsel to further deliberate on the parties' agreed-upon value. The Board reconvened in open session at 11:50 a.m. and took certain action, as specified under this date, on the below original applications:

Appeal No.	Name	Disposition
2003-0807	Montgomery Lands, Inc.	Agreed-upon value was rejected by a 2-1 vote, with commissioner Robinson dissenting to accept the parties' values; continued to 1:30 p.m. for full evidentiary hearing.
2003-0808	Montgomery Lands, Inc.	Same as above
2003-0809	Montgomery Lands, Inc.	Same as above
2004-0759	Montgomery Lands, Inc.	Same as above
2004-0760	Montgomery Lands, Inc.	Same as above
2004-0761	Montgomery Lands, Inc.	Same as above

RECESS

There being no further business, the Board, at the hour of 12:11 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:37 p.m.

Present: Peter Fatooh, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

With the same parties present from the morning session, the Board commenced the full evidentiary hearing on valuation for the below listed applications. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0807	Montgomery Lands, Inc.	Submitted
2003-0808	Montgomery Lands, Inc.	Submitted
2003-0809	Montgomery Lands, Inc.	Submitted
2004-0759	Montgomery Lands, Inc.	Submitted
2004-0760	Montgomery Lands, Inc.	Submitted
2004-0761	Montgomery Lands, Inc.	Submitted

There being no further business, the Board, at the hour of 4:27 p.m., recessed to reconvene Wednesday, August 30, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board September 7, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Assessment Appeals Board 2 Hearing
Room 416, City Hall
Wednesday, August 30, 2006 To Wednesday, August 30, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0344
APPLICANT:	COMPUSA STORES, LP
PARCEL NO.:	2005205377
PARCEL ADDRESS:	0750 MARKET ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$2,654,140.00
APPLICANT'S OPINION:	$460,857.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0345
APPLICANT:	GOOD GUYS OF CALIFORNIA, INC.
PARCEL NO.:	2005201399
PARCEL ADDRESS:	3201 20TH AVE, 0000
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$4,570,009.00
APPLICANT'S OPINION:	$773,081.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
AUG 22 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0389
APPLICANT:	PET IMAGING OF San Francisco
PARCEL NO.:	2005930362
PARCEL ADDRESS:	,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$741,000.00
APPLICANT'S OPINION:	$125,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0392
APPLICANT:	UNITED PARCEL SERVICE-TAX MANAGER
PARCEL NO.:	2005200849
PARCEL ADDRESS:	2222 17TH ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$4,298,819.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0397
APPLICANT:	MADISON GRAHAM COLORGRAPHICS
PARCEL NO.:	2005202295
PARCEL ADDRESS:	0888 TENNESSEE ST, 1921
TOPIC:	
CURRENT ASSESSMENT:	$6,260,179.00
APPLICANT'S OPINION:	$5,595,432.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0398
APPLICANT:	BFIT ACQUISITION CORP
PARCEL NO.:	2005206669
PARCEL ADDRESS:	2330 POLK ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$3,100,388.00
APPLICANT'S OPINION:	$1,550,194.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0399
APPLICANT:	BALLY TOTAL FITNESS CORP
PARCEL NO.:	2005207644
PARCEL ADDRESS:	3995 ALEMANY BLVD,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$2,399,008.00
APPLICANT'S OPINION:	$1,199,504.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0400
APPLICANT:	BFIT ACQUISITION CORP
PARCEL NO.:	2005205414
PARCEL ADDRESS:	2324 CHESTNUT ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$1,307,863.00
APPLICANT'S OPINION:	$653,932.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0402
APPLICANT:	BALLY TOTAL FITNESS CORP
PARCEL NO.:	2005205448
PARCEL ADDRESS:	0061 NEW MONTGOMERY ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$1,215,925.00
APPLICANT'S OPINION:	$607,963.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0403
APPLICANT:	BALLY TOTAL FITNESS CORP
PARCEL NO.:	2005205449
PARCEL ADDRESS:	0001 POST ST, 00LL
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$839,991.00
APPLICANT'S OPINION:	$419,996.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0404
APPLICANT:	BALLY TOTAL FITNESS CORP
PARCEL NO.:	2005205412
PARCEL ADDRESS:	0345 SPEAR ST, 0105
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$378,756.00
APPLICANT'S OPINION:	$189,379.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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Disability Access – The hearing room is wheelchair accessible.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, August 30, 2006, at 9:30 a.m.

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Present: Mervin Conlan, Adrienne Lacau and Margaret Ruxton

Quorum present

Chairperson: Adrienne Lacau, Presiding

The following listed applicant for change in the assessed valuation of property affecting the assessment roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

106

Appeal No.	Name	Disposition
2005-0389	Pet Imaging of the Peninsula	A.V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took action at a previous meeting on the original of the respective applications:

Appeal No.	Name	Disposition
2005-0344	CompUsa Stores, LP	Postponed
2005-0345	Good Guys of California	Postponed
2005-0392	United Parcel Service-Tax	Withdrawn
2005-0397	Madison Graham Color	Withdrawn
2005-0398	BFIT Acquisition Corp	Postponed
2005-0399	Bally Total Fitness Corp	Withdrawn
2005-0400	BFIT Acquisition Corp	Withdrawn
2005-0402	Bally Total Fitness Corp	Withdrawn
2005-0403	Bally Total Fitness Corp	Withdrawn
2005-0404	Bally Total Fitness Corp	Withdrawn

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene Wednesday, September 6, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, October 24, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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9/6/06

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, September 06, 2006 To Wednesday, September 06, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1230
APPLICANT:	GOODBY, SILVERSTEIN & PARTNERS, INC.
PARCEL NO.:	2002208279
PARCEL ADDRESS:	0717 CALIFORNIA ST,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$1,025,743.00
APPLICANT'S OPINION:	$200,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1231
APPLICANT:	GOODBY, SILVERSTEIN & PARTNERS, INC.
PARCEL NO.:	2002202130
PARCEL ADDRESS:	0720 CALIFORNIA ST, 0000
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$5,468,935.00
APPLICANT'S OPINION:	$2,700,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
AUG 29 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0496
APPLICANT:	GOODBY, SILVERSTEIN & PARTNERS, INC.
PARCEL NO.:	2003207417
PARCEL ADDRESS:	0717 CALIFORNIA ST,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$1,014,945.00
APPLICANT'S OPINION:	$500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0497
APPLICANT:	GOODBY, SILVERSTEIN & PARTNERS, INC.
PARCEL NO.:	2003201977
PARCEL ADDRESS:	0720 CALIFORNIA ST,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$5,534,711.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0693
APPLICANT:	GOODBY, SILVERSTEIN & PARTNERS, INC.
PARCEL NO.:	2004202158
PARCEL ADDRESS:	00720 CALIFORNIA ST,
TOPIC:	Personal Property/Fixture
CURRENT ASSESSMENT:	$5,468,231.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0695
APPLICANT:	GOODBY, SILVERSTEIN & PARTNERS, INC.
PARCEL NO.:	2004206965
PARCEL ADDRESS:	0720 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$977,703.00
APPLICANT'S OPINION:	$450,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1320
APPLICANT:	THE BATH & BEYOND C/O JONI BURTON
PARCEL NO.:	3951 006
PARCEL ADDRESS:	1350 17TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,363,981.00
APPLICANT'S OPINION:	$2,800,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0327
APPLICANT:	GUITAR CENTER STORES, INC.
PARCEL NO.:	2005201365
PARCEL ADDRESS:	1645 VAN NESS AVE, 0000
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,882,754.00
APPLICANT'S OPINION:	$610,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0328
APPLICANT:	MARINE TERMINALS CORPORATION
PARCEL NO.:	2005200533
PARCEL ADDRESS:	0000 PIER 80 401 CEASAR CHAVEZ ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,800,471.00
APPLICANT'S OPINION:	$900,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0329
APPLICANT:	PENSKE TRUCK LEASING CO., L.P
PARCEL NO.:	2005400395
PARCEL ADDRESS:	0640 CESAR CHAVEZ (0692-10) ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$564,639.00
APPLICANT'S OPINION:	$141,756.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0330
APPLICANT:	SUN MICROSYSTEMS INC.
PARCEL NO.:	2005208427
PARCEL ADDRESS:	0030 WASHBURM ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$605,003.00
APPLICANT'S OPINION:	$145,201.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION:	2005-1010
APPLICANT:	KOUROCHE, MIRABEDY
PARCEL NO.:	2923 029
PARCEL ADDRESS:	0235 VASQUEZ AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$1,150,000.00
APPLICANT'S OPINION:	$1,000,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION:	2005-1017
APPLICANT:	DEARAUJO, MARIEYI
PARCEL NO.:	6999 018
PARCEL ADDRESS:	0221 BEVERLY ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$707,000.00
APPLICANT'S OPINION:	$102,448.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, September 6, 2006, at 9:35 a.m.

Present: Mervin Conlan, John McGary and Margaret Ruxton

Quorum present

Chairperson: John McGary, Presiding

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Following public comment from Peter Fatooh, commissioner on the San Francisco Assessment Appeals Board, and with the below listed applicant for change in the assessed valuation of property affecting the 2004 assessment roll being present, the Board heard evidence and testimony from the parties. The Board then took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2005-1017	Marieyi Dearaujo	Denied; 2 to 1 vote, with Member Conlan dissenting.

The following listed applicants for change in the assessed valuation of property affecting various year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-1320	The Bath & Beyond	Denied (no show)
2005-1010	Mirabedy Kouroche	Denied (no show)

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took action at a previous meeting on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1230	Goodby, Silverstein	Postponed
2002-1231	Goodby, Silverstein	Postponed
2003-0496	Goodby, Silverstein	Postponed
2003-0497	Goodby, Silverstein	Postponed
2004-0693	Goodby, Silverstein	Postponed

Appeal No.	Name	Disposition
2004-0695	Goodby, Silverstein	Postponed
2005-0327	Guitar Center Stores, Inc	Postponed
2005-0328	Marine Terminals Corp.	Withdrawn
2005-0329	Penske Truck Leasing Co.	Withdrawn
2005-0330	Sun Microsystems Inc.	Withdrawn

There being no further business, the Board, at the hour of 10:55 a.m., recessed to reconvene Wednesday, September 20, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board September 20, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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SF
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#1
9/7/06

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, September 07, 2006 To Friday, September 08, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0393
APPLICANT:	SHC PARK SAN FRANCISCO LLC
PARCEL NO.:	0229 020
PARCEL ADDRESS:	0375 BATTERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$121,637,419.00
APPLICANT'S OPINION:	$40,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1369
APPLICANT:	SHC PARK SAN FRANCISCO LLC
PARCEL NO.:	0229 020
PARCEL ADDRESS:	0375 BATTERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$116,503,020.00
APPLICANT'S OPINION:	$40,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
AUG 29 2006
Assessment Appeals Board

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, September 7, 2006 at 9:36a.m.

Present: Peter Fatooh, Diane Robinson and Stephen Wasserman

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Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2004 assessment roll being present, the Board heard evidence and testimony in support of an agreed-upon value between the parties for the below listed application.

At the hour of 11:05 a.m. the Board went into closed session to deliberate on the parties' agreed-upon value. The Board reconvened in open session at 11:22 a.m. and took action, as specified under this date, on the below original application:

Appeal No.	Name	Disposition
2004-1369	SHC Park San Francisco	A.V. Lowered (Assessor); by a 2-1 vote (commissioner Fatooh dissents to a higher value), the Board approved the agreed-upon value.

There being no further business, at the hour of 11:28 a.m., the Board recessed and will reconvene Monday, September 11, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, September 11, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, September 11, 2006
9:30 AM (ALL DAY)

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0536
APPLICANT:	GUS REALTY, INC.
PARCEL NO.:	0309 027
PARCEL ADDRESS:	0225 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$22,471,289.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1230
APPLICANT:	EMBARCADERO INN ASSOCIATES
PARCEL NO.:	3715 006
PARCEL ADDRESS:	0155 STEUART ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,653,019.00
APPLICANT'S OPINION:	$7,500,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1398
APPLICANT:	GAP, INC.
PARCEL NO.:	3741 035
PARCEL ADDRESS:	0002 FOLSOM ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$190,422,368.00
APPLICANT'S OPINION:	$133,259,929.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1400
APPLICANT:	GUS REALTY, INC.
PARCEL NO.:	0309 027
PARCEL ADDRESS:	0225 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$17,593,082.00
APPLICANT'S OPINION:	$8,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1438
APPLICANT:	EMBARCADERO INN ASSOCIATES
PARCEL NO.:	3715 006
PARCEL ADDRESS:	0155 STEUART ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,833,240.00
APPLICANT'S OPINION:	$7,500,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1464
APPLICANT:	CHAN, DICKSON
PARCEL NO.:	0271 001A
PARCEL ADDRESS:	0437 GRANT AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$8,264,032.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, September 11, 2006
9:30 AM (ALL DAY)

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, September 11, 2006
1:30 PM

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1101
APPLICANT:	SAN FRANCISCO HOTEL GROUP LLC
PARCEL NO.:	0261 017
PARCEL ADDRESS:	0123 BATTERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$54,514,573.00
APPLICANT'S OPINION:	$35,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1243
APPLICANT:	SAN FRANCISCO HOTEL GROUP, LLC
PARCEL NO.:	0261 017
PARCEL ADDRESS:	0123 BATTERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$40,273,321.00
APPLICANT'S OPINION:	$33,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, September 11, 2006
1:30 PM

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1363
APPLICANT:	TRANSWESTERN RBH HOWARD HAWTHORNE, INC
PARCEL NO.:	3735 046
PARCEL ADDRESS:	0055 HAWTHORNE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$42,388,727.00
APPLICANT'S OPINION:	$27,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1364
APPLICANT:	TRANSWESTERN RBH HOWARD HAWTHORNE, INC
PARCEL NO.:	3735 005
PARCEL ADDRESS:	0631 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$21,194,364.00
APPLICANT'S OPINION:	$16,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, September 11, 2006, at 9:35 a.m.

Present: Peter Fatooh, Diane Robinson and Hayes Miles

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Quorum present

Chairperson: Peter Fatooh, Presiding

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The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for the 2004 tax year being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-1363	Transwestern RBH Howard	A.V.Lowered (Assessor)
2004-1364	Transwestern RBH Howard	A.V.Lowered (Assessor)

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1101	San Francisco Hotel Group	Postponed
2004-1243	San Francisco Hotel Group	Postponed

There being no further business, the Board, at the hour of 10:40 a.m., recessed to reconvene Wednesday, September 13, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board September 18, 2006

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Fax: (415) 554-6775
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E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, September 12, 2006
1:30 PM

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1622
APPLICANT:	RIDGE LAKE PARTNERS, INC.
PARCEL NO.:	0284 010
PARCEL ADDRESS:	0562 - 0570 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$14,520,177.00
APPLICANT'S OPINION:	$8,300,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0618
APPLICANT:	DESPA DEUTSCHE SPARKASSEN-I
PARCEL NO.:	0309 011
PARCEL ADDRESS:	0212 STOCKTON ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$39,306,988.00
APPLICANT'S OPINION:	$15,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POSTPONED

DATE POSTED
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0619
APPLICANT:	DESPA DEUTSCHE SPARKASSEN-I
PARCEL NO.:	0309 011
PARCEL ADDRESS:	0212 STOCKTON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$41,712,888.00
APPLICANT'S OPINION:	$15,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0633
APPLICANT:	RFS PARTNERSHIP
PARCEL NO.:	0284 010
PARCEL ADDRESS:	0562 - 0570 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$14,810,579.00
APPLICANT'S OPINION:	$6,800,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0689
APPLICANT:	RFS PARTNERSHIP
PARCEL NO.:	0284 010
PARCEL ADDRESS:	0562 - 0570 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$21,196,485.00
APPLICANT'S OPINION:	$4,600,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1401
APPLICANT:	DESP DEUTSCHE SPARKASSEN
PARCEL NO.:	0309 011
PARCEL ADDRESS:	0212 STOCKTON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$42,491,667.00
APPLICANT'S OPINION:	$15,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
WEDNESDAY, SEPTEMBER 13, 2006
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1. Public Comment on any agenda item.

2. Closed session with legal counsel to further review, discuss and consider the parties' proposed settlement agreement for current litigation (Superior Court Case No. 06-506010) regarding the Assessment Appeals Board's decision on the below listed applications (pursuant to Property Tax Rule 301):

A.	APPLICATION:	2003-0001
	APPLICANT:	CHINA BASIN BALLPARK COMPANY, LLC
	PARCEL NO.:	2002980690
	PARCEL ADDRESS:	GIANTS BALLPARK AT CHINA BASIN
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$337,719,998.00
	APPLICANT'S OPINION:	$200,000,000.00
	TAXABLE YEAR:	2002
	APPEAL TYPE:	Possessory Interest
	ROLL TYPE:	ESCAPE
B.	APPLICATION:	2003-0002
	APPLICANT:	CHINA BASIN BALLPARK COMPANY, LLC
	PARCEL NO.:	2002980689
	PARCEL ADDRESS:	GIANTS BALLPARK AT CHINA BASIN
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$331,098,037.00
	APPLICANT'S OPINION:	$200,000,000.00
	TAXABLE YEAR:	2001
	APPEAL TYPE:	Possessory Interest
	ROLL TYPE:	ESCAPE

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Assessment Appeals Board

C.

APPLICATION:	2003-1096
APPLICANT:	CHINA BASIN BALLPARK COMPANY, LLC
PARCEL NO.:	2003704723
PARCEL ADDRESS:	GIANTS BALLPARK AT CHINA BASIN ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$344,474,398.00
APPLICANT'S OPINION:	$200,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
ROLL TYPE:	REGULAR

3. Closed session with legal counsel to review, discuss and take possible action on issues raised at the July 18, 2006 per-hearing conference held for the below listed applications (pursuant to Property Tax Rule 305.2):

A.

APPLICATION:	2004-1015
APPLICANT:	CHINA BASIN BALLPARK COMPANY LLC
PARCEL NO.:	2004701825
PARCEL	GIANTS BALLPARK AT CHINA BASIN ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$351,363,886.00
APPLICANT'S	$180,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

B.

APPLICATION:	2005-0841
APPLICANT:	CHINA BASIN BALLPARK COMPANY LLC
PARCEL NO.:	2005701693
PARCEL	GIANTS BALLPARK AT CHINA BASIN ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$358,391,163.00
APPLICANT'S	$160,000,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

4. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

5. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

6. Adjournment.

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City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Friday, September 15, 2006
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1071
APPLICANT:	MIRIWA CENTER INVESTMENTS
PARCEL NO.:	0161 051
PARCEL ADDRESS:	0728 PACIFIC AVE, 201
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,267,684.00
APPLICANT'S OPINION:	$2,083,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1072
APPLICANT:	MIRIWA CENTER INVESTMENTS
PARCEL NO.:	0161 082
PARCEL ADDRESS:	0728 PACIFIC AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,488,129.00
APPLICANT'S OPINION:	$662,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1797
APPLICANT:	755 SANSOME ASSOCIATES LP
PARCEL NO.:	0175 029
PARCEL ADDRESS:	0755 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$12,304,980.00
APPLICANT'S OPINION:	$7,841,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1382
APPLICANT:	MIRIWA CENTER INVESTMENTS
PARCEL NO.:	0161 082
PARCEL ADDRESS:	0728 PACIFIC AVE, 1
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,515,911.00
APPLICANT'S OPINION:	$607,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1384
APPLICANT:	FAIDI LIVING TRUST
PARCEL NO.:	0175 033
PARCEL ADDRESS:	0888 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,714,737.00
APPLICANT'S OPINION:	$2,286,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, September 15, 2006, at 9:42 a.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

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The following listed applicants for change in the assessed valuation of property affecting the roll value for various years at issue being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2003-1071	Miriwa Center Investments	A.V. Lowered (Assessor)
2003-1072	Miriwa Center Investments	Submitted
2003-1797	755 Sansome Associates, LP	Postponed by Board
2004-1382	Miriwa Center Investments	Submitted
2004-1384	Faidi Living Trust	Postponed at Applicant's request

There being no further business, the Board, at the hour of 12:03 p.m., recessed to reconvene Monday, September 18, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board September 18, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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9/18/06

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, September 18, 2006 To Tuesday, September 19, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-1662
APPLICANT:	MARRIOTT INTERNATIONAL, INC.
PARCEL NO.:	2003704114
PARCEL ADDRESS:	0055 Fourth Street,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$374,658,000.00
APPLICANT'S OPINION:	$175,000,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0905
APPLICANT:	MARRIOTT INTERNATIONAL, INC.
PARCEL NO.:	2004701253
PARCEL ADDRESS:	55 FOURTH STREET LTS 95,116-17,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$382,151,655.00
APPLICANT'S OPINION:	$160,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

DATE POSTED
SEP 12 2006
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, September 18, 2006 To Tuesday, September 19, 2006
9:30 AM (ALL DAY)

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, September 20, 2006 To Wednesday, September 20, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1675
APPLICANT:	SFER INTERNATIONAL, INC.
PARCEL NO.:	2001207887
PARCEL ADDRESS:	,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$2,589,401.00
APPLICANT'S OPINION:	$1.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1676
APPLICANT:	SFER INTERNATIONAL, INC.
PARCEL NO.:	2002208082
PARCEL ADDRESS:	,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$2,617,307.00
APPLICANT'S OPINION:	$1.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

DATE POSTED
SEP 12 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1677
APPLICANT:	SFER INTERNATIONAL, INC.
PARCEL NO.:	2003207227
PARCEL ADDRESS:	0233 GEARY ST,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$2,589,401.00
APPLICANT'S OPINION:	$1.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1678
APPLICANT:	SFER INTERNATIONAL, INC.
PARCEL NO.:	2004206862
PARCEL ADDRESS:	0233 GEARY ST,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$2,480,773.00
APPLICANT'S OPINION:	$1.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0249
APPLICANT:	COCOA DEVELOPMENT ASSOC/JMA PROPERTIES
PARCEL NO.:	2005400049
PARCEL ADDRESS:	0900 NORTH POINT ST, 0100
TOPIC:	Other
CURRENT ASSESSMENT:	$484,249.00
APPLICANT'S OPINION:	$53,661.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0413
APPLICANT:	WATERMARK GRAPHICS
PARCEL NO.:	2005400406
PARCEL ADDRESS:	0950 TENNESSEE ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$3,599,102.00
APPLICANT'S OPINION:	$2,252,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0452
APPLICANT:	OTIS ELEVATOR C/O TAX DEPT. 1 FARM SPRINGS
PARCEL NO.:	2005900436
PARCEL ADDRESS:	,
TOPIC:	Classification of Property in Incorrect
CURRENT ASSESSMENT:	$559,169.00
APPLICANT'S OPINION:	$368,647.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0453
APPLICANT:	OTIS ELEVATOR C/O TAX DEPT. 1 FARM SPRINGS
PARCEL NO.:	2005900435
PARCEL ADDRESS:	,
TOPIC:	Classification of Property in Incorrect
CURRENT ASSESSMENT:	$530,382.00
APPLICANT'S OPINION:	$312,386.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0454
APPLICANT:	OTIS ELEVATOR C/O TAX DEPT. 1 FARM SPRINGS
PARCEL NO.:	2005900434
PARCEL ADDRESS:	,
TOPIC:	Classification of Property in Incorrect
CURRENT ASSESSMENT:	$553,924.00
APPLICANT'S OPINION:	$299,889.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0455
APPLICANT:	OTIS ELEVATOR C/O TAX DEPT. 1 FARM SPRINGS
PARCEL NO.:	2005900433
PARCEL ADDRESS:	,
TOPIC:	Classification of Property in Incorrect
CURRENT ASSESSMENT:	$542,266.00
APPLICANT'S OPINION:	$270,825.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION:	2005-1087
APPLICANT:	YAN, DEMAS W
PARCEL NO.:	1566 012
PARCEL ADDRESS:	0547 23RD AVE,
TOPIC:	Request to reopen the case
CURRENT ASSESSMENT:	$1,151,013.00
APPLICANT'S OPINION:	$442,170.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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SF
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9/21/06

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, September 21, 2006 To Thursday, September 21, 2006
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1355
APPLICANT:	EQUITY OFFICE PROPERTY TRUST
PARCEL NO.:	3715 013
PARCEL ADDRESS:	0188 THE EMBARCADERO,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$35,257,490.00
APPLICANT'S OPINION:	$28,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0748
APPLICANT:	EQUITY OFFICE PROPERTY TRUSTS
PARCEL NO.:	3715 013
PARCEL ADDRESS:	0188 THE EMBARCADERO,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$35,962,639.00
APPLICANT'S OPINION:	$30,190,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
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Assessment Appeals Board

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ASSESSMENT APPEALS BOARD

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Present: Peter Fatooh, Alec Lambie and Diane Robinson

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Quorum present

Chairperson: Diane Robinson, Presiding

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9/21/06

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for the 2004 and 2005 tax years being present and heard, the Board commenced hearing evidence and testimony from applicant's representative. The Assessor's office, having determined that its recommended value was within 3% of the taxpayer's revised value, agreed to accept the Taxpayer's opinion of value. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2004-1355	Equity Office Properties	A.V. Lowered (Board); 2-1 vote with Member Fatooh dissenting to a higher value.
2005-0748	Equity Office Properties	A.V. Lowered (Board); 2-1 vote with Member Fatooh dissenting to a higher value.

There being no further business, the Board, at the hour of 2:08 p.m., recessed to reconvene Monday, September 25, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board October 26, 2006

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25/06

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, September 25, 2006 To Tuesday, September 26, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0137
APPLICANT:	HONORWAY INVESTMENT CORP
PARCEL NO.:	0265 003
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,172,062.00
APPLICANT'S OPINION:	$660,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0138
APPLICANT:	HONORWAY INVESTMENT CORP
PARCEL NO.:	0265 004
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,741,404.00
APPLICANT'S OPINION:	$5,480,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
SEP 19 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2003-0139
APPLICANT:	HONORWAY INVESTMENT CORP
PARCEL NO.:	0265 005
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$60,157,857.00
APPLICANT'S OPINION:	$33,860,000.00
TAXABLE YEAR:	2003
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2004-0685
APPLICANT:	PWREF/MCC-CHINA BASIN, LLC
PARCEL NO.:	3803 005
PARCEL ADDRESS:	0185 BERRY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$242,625,477.00
APPLICANT'S OPINION:	$100,011,011.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1551
APPLICANT:	HONORWAY INVESTMENT CORP
PARCEL NO.:	0265 003
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,193,944.00
APPLICANT'S OPINION:	$659,653.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1552
APPLICANT:	HONORWAY INVESTMENT CORP
PARCEL NO.:	0265 004
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,923,276.00
APPLICANT'S OPINION:	$5,482,608.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION:	2004-1553
APPLICANT:	HONORWAY INVESTMENT CORP
PARCEL NO.:	0265 005
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$61,281,004.00
APPLICANT'S OPINION:	$33,857,739.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0109
APPLICANT:	HONORWAY INVESTMENT CORP
PARCEL NO.:	0265 003
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,217,822.00
APPLICANT'S OPINION:	$660,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0110
APPLICANT:	HONORWAY INVESTMENT CORP
PARCEL NO.:	0265 004
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$10,121,741.00
APPLICANT'S OPINION:	$5,482,607.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0111
APPLICANT:	HONORWAY INVESTMENT CORP
PARCEL NO.:	0265 005
PARCEL ADDRESS:	0388 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$62,506,624.00
APPLICANT'S OPINION:	$33,857,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Lobbyist Registration and Reporting Requirements

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, September 25, 2006, at 10:02 a.m.

Present: Lawrence Lee, Hayes Miles and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2004 assessment roll being present, the Board heard evidence and testimony in support of an agreed-upon value between the parties for the below listed application. The Board then took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2004-0685	PWREF/MCC-China Basin, LLC	A.V. Lowered (Assessor); Board approved the agreed-upon value.

The following listed applicant(s) for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took action at a previous meeting on the original of the respective applications:

Appeal No.	Name	Disposition
2003-0137	Honorway Investment Corp.	Postponed
2003-0138	Honorway Investment Corp.	Postponed
2003-0139	Honorway Investment Corp.	Postponed
2004-1551	Honorway Investment Corp.	Postponed
2004-1552	Honorway Investment Corp.	Postponed
2004-1553	Honorway Investment Corp.	Postponed
2005-0109	Honorway Investment Corp.	Postponed
2005-0110	Honorway Investment Corp.	Postponed
2005-0111	Honorway Investment Corp.	Postponed

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There being no further business, the Board, at the hour of 11:22 a.m., recessed to reconvene Thursday, September 28, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board October 5, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

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SF
A77
#1
9/25/06

Assessment Appeals Board 2 Hearing
Room 416, City Hall
Monday, September 25, 2006 To Monday, September 25, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0175
APPLICANT:	WALGREEN COMPANY
PARCEL NO.:	1440 040
PARCEL ADDRESS:	0745 CLEMENT ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$7,975,000.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0176
APPLICANT:	WALGREEN COMPANY
PARCEL NO.:	1440 040
PARCEL ADDRESS:	0745 CLEMENT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$8,123,893.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

DATE POSTED
SEP 19 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0448
APPLICANT:	MENLO WORLDWIDE FORWARDING, INC
PARCEL NO.:	2005209766
PARCEL ADDRESS:	0270 LAWRENCE AVE,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$4,595.00
APPLICANT'S OPINION:	$543.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0449
APPLICANT:	UPS SUPPLY CHAIN SOLUTIONS, INC
PARCEL NO.:	2005209875
PARCEL ADDRESS:	0545 MISSION ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$35,788.00
APPLICANT'S OPINION:	$22,832.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0450
APPLICANT:	ECHOSTAR SATELLITE LLC
PARCEL NO.:	2005206635
PARCEL ADDRESS:	VARIOUS LOCATIONS,
TOPIC:	Other
CURRENT ASSESSMENT:	$834,510.00
APPLICANT'S OPINION:	$350,406.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0456
APPLICANT:	ROSS DRESS FOR LESS
PARCEL NO.:	2005202559
PARCEL ADDRESS:	1545 SLOAT BLVD,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$557,026.00
APPLICANT'S OPINION:	$350,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0457
APPLICANT:	ROSS DRESS FOR LESS
PARCEL NO.:	2005204919
PARCEL ADDRESS:	2300 16TH ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$846,589.00
APPLICANT'S OPINION:	$300,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0458
APPLICANT:	BUCA RESTAURANTS, INC.
PARCEL NO.:	2005204764
PARCEL ADDRESS:	0855 HOWARD ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$2,343,609.00
APPLICANT'S OPINION:	$300,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0469
APPLICANT:	RBC DAIN RAUSCHER INC.
PARCEL NO.:	2005201955
PARCEL ADDRESS:	0002 EMBARCADERO CENTER, 1200
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$2,335,748.00
APPLICANT'S OPINION:	$1,045,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0504
APPLICANT:	GMN ACQUISTIONS COMPANY, L.L.C ATTN: CFO
PARCEL NO.:	2005206496
PARCEL ADDRESS:	VARIOUS LOCATIONS,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$3,000,001.00
APPLICANT'S OPINION:	$140,829.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0650
APPLICANT:	LIN, JUSTIN
PARCEL NO.:	5802 020
PARCEL ADDRESS:	3999 MISSION ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,743,462.00
APPLICANT'S OPINION:	$2,246,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION:	2005-1003
APPLICANT:	BECHELLI & ROSSI, INC. DBA FLOWER MARKET CAFÉ
PARCEL NO.:	2005990253
PARCEL ADDRESS:	0698 Brannan St,
TOPIC:	Penalty Assessment and Others
CURRENT ASSESSMENT:	$512,073.00
APPLICANT'S OPINION:	$300,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, September 25, 2006, at 9:44 a.m.

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Present: Peter Fatooh, Richard Lee and John McGary

Quorum present

Chairperson: John McGary, Presiding

SF
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#2
9/25/06

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2005-0650	Justin Lin	Denied (no show)

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2005-0175	Walgreen Company	Postponed
2005-0176	Walgreen Company	Postponed
2005-0448	Menlo Worldwide Forwarding	Withdrawn
2005-0449	UPS Supply Chain Solutions	Withdrawn
2005-0450	Echostar Satellite LLC	Withdrawn
2005-0456	Ross Dress for Less	Withdrawn
2005-0457	Ross Dress for Less	Withdrawn
2005-0458	Buca Restaurants Inc.	Withdrawn
2005-0469	RBC Dain Rauscher Inc.	Postponed
2005-0504	GMN Acquisitions Co., LP	Withdrawn
2005-1003	Bechelli & Rossi, Inc.	Withdrawn

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene Wednesday, September 27, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, October 24, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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SF
A77
#1
9/27/06

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, September 27, 2006 To Wednesday, September 27, 2006
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0409
APPLICANT:	MACROMEDIA, INC.
PARCEL NO.:	2005203220
PARCEL ADDRESS:	0601 TOWNSEND ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$7,855,998.00
APPLICANT'S OPINION:	$2,600,368.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0410
APPLICANT:	MACROMEDIA, INC.
PARCEL NO.:	2005208236
PARCEL ADDRESS:	0650 TOWNSEND ST, 0160
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$6,078,270.00
APPLICANT'S OPINION:	$2,515,799.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

DATE POSTED
SEP 19 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0411
APPLICANT:	MACROMEDIA, INC.
PARCEL NO.:	2005207562
PARCEL ADDRESS:	0606 TOWNSEND ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$5,015,114.00
APPLICANT'S OPINION:	$1,712,199.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0412
APPLICANT:	MACROMEDIA, INC.
PARCEL NO.:	2005206585
PARCEL ADDRESS:	0099 RHODE ISLAND,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$13,920,924.00
APPLICANT'S OPINION:	$4,274,096.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0443
APPLICANT:	WILLIAMS-SONOMA, INC
PARCEL NO.:	2005206467
PARCEL ADDRESS:	0151 UNION ST,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$14,642,085.00
APPLICANT'S OPINION:	$7,300,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0444
APPLICANT:	WILLIAMS SONOMA INC.
PARCEL NO.:	2005206581
PARCEL ADDRESS:	2828 18TH ST,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$3,479,804.00
APPLICANT'S OPINION:	$1,650,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0462
APPLICANT:	WILLIAMS-SONOMA, INC
PARCEL NO.:	2005520295
PARCEL ADDRESS:	3250 VAN NESS AVE,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$10,323,261.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0472
APPLICANT:	GAMBRO HEALTHCARE RENAL CARE INC.
PARCEL NO.:	2005204244
PARCEL ADDRESS:	0636 CLAY ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$1,574,282.00
APPLICANT'S OPINION:	$340,898.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0473
APPLICANT:	GAMBRO HEALTHCARE RENAL CARE INC.
PARCEL NO.:	2005209435
PARCEL ADDRESS:	1499 WEBSTER ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$617,098.00
APPLICANT'S OPINION:	$555,332.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0564
APPLICANT:	PACIFIC IMAGING PARTNERS INC.
PARCEL NO.:	2005204226
PARCEL ADDRESS:	0490 POST ST, 0323
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$964,078.00
APPLICANT'S OPINION:	$1.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0566
APPLICANT:	BED BATH & BEYOND OF CA, LLC
PARCEL NO.:	2005203442
PARCEL ADDRESS:	0555 09TH ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$6,370,061.00
APPLICANT'S OPINION:	$1,720,587.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION:	2005-0626
APPLICANT:	IKON OFFICE SOLUTIONS WEST, INC.
PARCEL NO.:	2005207445
PARCEL ADDRESS:	0225 BUSH ST, 0200
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$1,250,576.00
APPLICANT'S OPINION:	$0.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICANT:	2005-0999
APPLICANT:	CRUNCH FITNESS INT'L
PARCEL NO.:	2005542002
PARCEL ADDRESS:	Various Locations,
TOPIC:	Personal Property/Fixtures
CURRENT ASSESSMENT:	$1,689,500.00
APPLICANT'S OPINION:	($500.00)
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

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* Public comment will be taken on every item on the agenda.

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